KAREEMAH J. ABDULLAH
CUYAHOGA COUNTY

MEDICAID COMPLIANCE REPORT

FOR THE PERIOD JANUARY 1, 2008 THROUGH DECEMBER 31, 2010

Dave Yost · Auditor of State

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KAREEMAH J. ABDULLAH
CUYAHOGA COUNTY

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Independent Accountant's Report

Kareemah J. Abdullah
P.O. Box 18241
Cleveland Heights, Ohio 44118

RE: Medicaid Provider Number 2704667

Dear Ms. Abdullah:

We examined Kareemah J. Abdullah (the Provider) for compliance with Ohio Administrative Code (Ohio Admin. Code) §§ 5101:3-45-10, 5101:3-46-04 and 5101:3-46-06, during the period of January 1, 2008 to December 31, 2010. Our examination was performed under our authority in Section 117.10 of the Ohio Revised Code. The Provider is responsible for compliance with those requirements. Our responsibility is to report on the Provider's compliance based on our examination.

Our examination included reviewing, on a test basis, evidence about the Provider's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe our examination provides a reasonable basis for our conclusions. Our examination does not provide a legal determination on the Provider's compliance with specified requirements.

We examined 549 personal care aide services and identified 743 errors relating to non-compliance with those requirements. We found the Provider was overpaid by Ohio Medicaid between January 1, 2008 and December 31, 2010 in the amount of $114,385.48. This finding plus interest in the amount of $16,697.15 totaling $131,082.63, is immediately due and payable to the Office of Medical Assistance (OMA) as of the date this examination report is released.[1] After November 1, 2012, additional interest will accrue at the rate of $25.07 per day until the finding and interest is paid in full.

When the AOS identifies fraud, waste or abuse by a provider in an examination,[2] any payment amount in excess of that legitimately due to the provider will be recouped by OMA through its office of fiscal and monitoring services, the state auditor, or the office of the attorney general. Ohio Admin. Code § 5101:3-1-29(B). Therefore, a copy of this report will be forwarded to OMA because it is the state agency charged with administering Ohio's Medicaid program. OMA is responsible for making a final determination regarding recovery of our findings and any accrued interest. If you agree with the findings contained herein, you may expedite repayment by contacting OMA's Office of Legal Services at (614) 752-3631.

[1] Effective September 10, 2012. OMA replaced the Ohio Department of Job and Family Services (ODJFS) as the single state agency responsible for supervising the administration of Ohio's Medicaid program pursuant to Ohio Rev. Code § 5111.01.

[2] "Fraud" is an intentional deception, false statement, or misrepresentation made with the knowledge that the deception, false statement, or misrepresentation could result in some unauthorized benefit to oneself or another person. "Waste and abuse" are practices that are inconsistent with professional standards of care; medical necessity; or sound fiscal, business, or, medical practices; and that constitute an overutilization of Medicaid covered services and result in an unnecessary cost to the Medicaid program. Ohio Admin. Code § 5101:3-1-29(A).

Copies of this report are also being sent to the Medicaid Fraud Control Unit of the Ohio Attorney General's Office; and the U.S. Department of Health and Human Services/Office of Inspector General. In addition, copies are available to the public on the Auditor of State website at www.ohioauditor.gov.

Sincerely,

Dave Yost
Auditor of State

November 1, 2012

Compliance Report for Kareemah J. Abdullah

Background

Title XIX of the Social Security Act, known as Medicaid, provides federal cost-sharing for each state's Medicaid program. Medicaid provides health coverage to families with low incomes, children, pregnant women, and people who are aged, blind, or who have disabilities. In Ohio, the Medicaid program is administered by OMA.

Hospitals, long-term care facilities, managed care organizations, individual practitioners, laboratories, medical equipment suppliers, and others (all called "providers") render medical, dental, laboratory, and other services to Medicaid patients. 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 diagnosis or treatment of disease, illness, or injury, and which, among other things, meet requirements for reimbursement of Medicaid covered services. *See* Ohio Admin. Code § 5101:3-1-01(A).

The Auditor of State performs examinations to assess provider compliance with Medicaid rules to ensure that services billed to Ohio Medicaid are properly documented and consistent with professional standards of care, and medical necessity. According to Ohio Admin. Code § 5101:3-1-17.2(D), 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 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 § 5101:3-1-17.2(E)

The Provider's Ohio Medicaid Provider number is 2704667 and is a non-agency personal care aide located in Cuyahoga County that furnishes waiver services to Ohio Medicaid recipients. The Provider received reimbursement of $203,295.40 for 2,976 personal care aide services rendered on 1,039 recipient dates of service (RDOS)[3] during the examination period.

Ohio Medicaid recipients may be eligible to receive personal care aide services in the consumer's home. Personal care aides assist the consumer with activities of daily living such as bathing, dressing, household chores and accompanying the consumer to medical appointments. *See* Ohio Admin. Code § 5101:3-46-04(B)(1).

Qualifying personal care aide services are rendered to consumers in an OMA administered waiver program. Personal care aide services are authorized in the All Services Plan (ASP) which lists all services approved for the consumer under the waiver program, including the type of service, frequency and duration; and it specifies which provider can render services and subsequently bill Ohio Medicaid for those services. The number of hours billed cannot exceed the number of hours approved by a case manager in the ASP. Ohio Admin. Code § 5101:3-46-04(B)(2). Prior to rendering services, personal care aides are required to complete a competency evaluation and maintain a current first aid certification. Ohio Admin. Code § 5101:3-46-04(B)(7)(a). Documentation to support the service rendered must include: the date of service, the tasks performed or not performed, the arrival and departure times, and the signatures of the personal care aide and the consumer upon completion of service delivery. Ohio Admin Code § 5101:3-46-04(B)(8)(g).

[3] A recipient date of service is defined as all services for a given consumer on a specific date of service.

Purpose, Scope, and Methodology

The purpose of this examination was to review Medicaid reimbursements made to the Provider for services rendered during January 1, 2008 to December 31, 2010 and determine whether the Provider's Medicaid claims for reimbursement complied with Ohio Medicaid regulations. At the conclusion of the examination, we will identify, if appropriate, any findings resulting from non-compliance.

The scope of the engagement was limited to an examination of personal care aide services for which the Provider rendered to Medicaid patients and received payment during the period of January 1, 2008 to December 31, 2010..

We received the Provider's paid claims history from the Medicaid Management Information System (MMIS) database of services billed to and paid by Ohio's Medicaid program. We obtained all of the ASPs for the consumer receiving waiver personal care aide services during the examination period from OMA (CareStar Agency). We selected a stratified random sample to facilitate a timely and efficient examination of the Provider's personal care aide services as permitted by Ohio Admin. Code § 5101:3-1-27(B)(1).

In addition to the sampling approach, we performed an exception test comparing the Provider's Medicaid payments to the hours authorized in the ASPs for the review period to determine if any potentially inappropriate reimbursements occurred. The exception test identified 146 instances in which personal care aide hours reimbursed exceeded the approved hours per the ASPs. *See* Ohio Admin. Code § 5101:3-46-04(B)(2).

An engagement letter was sent to the Provider on October 11, 2011, setting forth the purpose and scope of the examination. Our fieldwork was performed between October 2011 and August 2012.

Results

We identified 743 errors in the sample reviewed and 123 errors in the exception test and the reimbursements for those services were disallowed. The Provider was educated on documentation requirements through structural reviews conducted by CareStar on February 19, 2008, April 6, 2009, and February 17, 2010. The provider submitted plans of corrections for the 2008 and 2010 structural reviews. She also received training on March 17, 2009 that covered documentation requirements. We adjusted our methodology to incorporate the structural reviews, plans of corrections and education that occurred during our review period and used the dates of these events in identification of non-compliance.

We randomly selected 549 services (193 RDOS) for review. The amount paid for the sample was $37,532.52. We used the errors found in the sample to calculate a projected finding of $101,404.00 across the population of paid claims with a date of service beginning May 25, 2009. This date limits the projected findings to the time frame after the Provider acknowledged that education had occurred for all of the compliance areas examined in this report. Prior to this date, errors resulting in overpayments are detailed below but these errors were not used in the projected finding amount. While certain services had more than one error, only one finding was made per service. The basis for our findings is discussed below in more detail.

A. No Documentation of Tasks Delivered

Our examination found that, in 2008, the Provider maintained written daily notes that reflected tasks performed; however, in 2009, she changed forms and began using a timesheet that

reflected all of the shifts worked for one week. At the bottom of the form is a list of activities performed by day. For part of 2009, the Provider did not reflect tasks performed each shift; rather, tasks were documented for each day. Beginning on May 25, 2009, the Provider began practice of documenting tasks by week.

During the examination period the Provider participated in three structural reviews of her clinical records with the case manager assigned by CareStar to oversee waiver home health providers. See Ohio Admin. Code § 5101:3-45-06. Even though the Provider was educated by the case manager regarding documentation requirements in each of the three structural reviews, the Provider adopted the practice of drawing a line through a task for up to a week at a time; instead of recording tasks performed for each visit. We identified findings for those instances where the Provider documented services by the week. Our results showed 248 times, or 45 percent of the time, the Provider was not clearly indicating which specific tasks were performed during each visit. These findings were used in calculating the projected finding of $101,404.

B. Time Sheet not Signed by Aide or Consumer

According to Ohio Admin. Code § 5101:3-45-10(A)(10), the provider and the consumer or legal guardian must sign the provider's timesheet upon completion of each service to verify the services were actually performed. *See also* Ohio Admin. Code §§ 5101:3-45-03(E)(11) and 5101:3-46-04(B)(8)(g). The Provider signed a *Non-agency Provider Education and Acknowledgement* form on March 17, 2009 indicating she had received education on documentation requirements. In addition, she initialed each separate teaching point that was covered. One of the teaching points initialed was for documentation and states: "You are required to keep a record of every visit you make to care for the consumer. The visit record must describe care provided, care refused, the time the visit started and ended, how much time the tasks required to be completed, and your signature. The consumer or guardian must sign your record at the end of each visit."

Even though the Provider received education regarding documentation requirements, she continued a practice of signing timesheets and obtaining consumer's signature on timesheets on a weekly basis instead of at the completion of each visit. We identified multiple days where the Provider and/or the consumer signed a weekly timesheet only once, despite multiple shifts being billed seven days a week. Our results showed 213 times where the Provider did not sign as rendering the service, and 252 times where the consumer did not sign as receiving the service so we disallowed reimbursement for these services. We identified $2,558.52 in overpayments for services provided between the dates of March 17, 2009 and May 24, 2009. Additional instances of noncompliance after this date span were used in calculating the projected finding of $101,404.

C. No Documentation to Support Services Rendered

Personal care aides are required to retain all records of service delivery and billing for a period of six years after the date of receipt of the payment based on those records, or until any initiated audit is completed, whichever is longer. *See* Ohio Admin. Code § 5101:3-45-10(A)(11). The February 19, 2008 structural review noted that the Provider did not maintain clinical records from February to November of 2007. In her April 16, 2008 plan of correction, the Provider states "As of February 20, 2008 I will have the correct documentation in my consumer records." The Provider was unable to provide documents supporting services billed in nine cases all of which were after the date of her plan of correction. Five of these instances resulted in finding of $383.16 while the remaining four instances were included in the projected finding amount.

D. Overbilled Units

The Ohio Medicaid rules specify that personal care aides furnishing services in excess of those specified in the ASP are not reimbursable. Ohio Admin. Code § 5101:3-46-04(B)(2) We determined that in the structural review completed by CareStar on February 19, 2008, the Provider was educated to obtain permission from her case manager prior to working hours not authorized on the ASP. The Provider submitted a plan of correction dated April 16, 2008 in which she indicated this issue would be corrected. Based on this plan of correction, we narrowed the scope of our examination to those paid claims with a date of service beginning April 17, 2008. We found 146 instances in which the provider was reimbursed for hours that exceeded the authorized hours between April 17, 2008 and December 31, 2010 which resulted in an overpayment of $10,039.80. These 146 services were not included in the population used to calculate the projected finding.

Summary of Statistical Sample Results

The overpayments identified for 94 of 95 RDOS (296 out of 301 services) from our stratified random sample were projected across the Provider's paid population of personal care aide services with date of service beginning May 25, 2009. This resulted in a projected overpayment amount of $101,404 with a 95 percent degree of certainty that the true population overpayment amount fell within the range of $96,974 to $103,557.08 (+/- 4.37 percent). A detailed summary of our statistical sample and projection results is presented in **Appendix I**.

Provider Response

A draft report along with a detailed list of services for which we took findings was mailed to the Provider on November 26, 2012, and the Provider was afforded an opportunity to respond to this examination report.

We did not receive a response from the Provider to the results noted above.

APPENDIX I

Summary of Statistical Sample Analysis of Kareemah J. Abdullah
For the period January 1, 2008 – December 31, 2010
Personal Care Aide Services
With Date of Service Beginning May 25, 2009

Description	Analysis
Type of Examination	Stratified Random Sample
Number of Population Recipient Dates of Service (RDOS)	558
Number of Population RDOS Sampled	95
Number of Population Services Provided	1,538
Number of Population Services Sampled	259
Total Medicaid Amount Paid for Population	$103,677.04
Amount Paid for Population Services Sampled	$17,384.06
Projected Population Overpayment Amount	$101,404
Upper Limit Overpayment Estimate at 95% Confidence Level	$103,557.08
Lower Limit Overpayment Estimate at 95% Confidence Level	$96,974
Precision of Population Overpayment Projection at the 95% Confidence Level	+/- $4,430 (4.37%)

Source: AOS analysis of MMIS information and the Provider's medical records
Note: The Summary of Statistical Analysis reflects only the population and sample used to calculate the overpayment projection.

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KAREEMAH J. ABDULLAH, PERSONAL CARE AIDE

CUYAHOGA 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
DECEMBER 20, 2012

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