



Dave Yost • Auditor of State



**CATHY A. MILLER  
KNOX COUNTY**

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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO PERSONAL CARE AIDE SERVICES

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

RE: Cathy A. Miller  
Ohio Medicaid #2395117

We examined Cathy A. Miller's (the Provider's) compliance with specified Medicaid requirements for provider qualifications, service documentation, and service authorization related to the provision of personal care aide services during the period of January 1, 2015 through December 31, 2015.

The Provider entered into an agreement (the 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 reimbursement made by Ohio Medicaid. The Provider is responsible for her compliance with the specified requirements. 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 identified in the accompanying Compliance Examination Report. 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 specified Medicaid requirements referred to above. 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.

### ***Basis for Qualified Opinion***

Our examination disclosed that the Provider did not maintain first aid certification for the entire examination period. We also found material non-compliance as the Provider's documentation did not consistently contain the dated signatures of the recipient and the Provider.

Cathy A. Miller  
Independent Auditor's Report on  
Compliance with Requirements of the Medicaid Program

**Qualified Opinion**

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the Provider has complied, in all material respects, with the aforementioned requirements for the period of January 1, 2015 through December 31, 2015.

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.

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

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

**Dave Yost**  
Auditor of State

October 18, 2017

## COMPLIANCE EXAMINATION REPORT

### Background

Title XIX of the Social Security Act, known as Medicaid, provides federal cost-sharing for each State's 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(B) 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 may be eligible to receive personal care aide services that assist the recipient with activities of daily living such as bathing and dressing, general homemaking activities, household chores, personal correspondence, accompanying the consumer to medical appointments or running errands. See Ohio Admin. Code § 5160-46-04(B)(1)

The Provider is a personal care aide that rendered services to one recipient who was enrolled in the Ohio Home Care Waiver. During the examination period, Ohio Medicaid reimbursed the Provider in the amount of \$53,459.39 for 417 personal care aide services (procedure code T1019) rendered on 365 recipient dates of service (RDOS). An RDOS is defined as all services for a given recipient on a specific date of service.

### Purpose, Scope, and Methodology

The purpose of this examination was to determine whether the Provider's claims for reimbursement 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 personal care aide services the Provider rendered during the period of January 1, 2015 through December 31, 2015. We received the Provider's claims history from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We used a statistical sampling approach to facilitate a timely and efficient examination as permitted by Ohio Admin. Code § 5160-1-27(B)(1).

We summarized all of the Provider's 2015 services by RDOS and randomly selected 130 RDOS. We then obtained the detailed services for the 130 sampled RDOS. This resulted in a sample size of 146 services.

An engagement letter was sent to the Provider setting forth the purpose and scope of the examination. During the entrance conference the Provider described her documentation practices; procedures for obtaining all service plans, and process for submitting billing to the Medicaid program. During fieldwork, we reviewed personnel qualifications, all services plans and service documentation for compliance.

### Results

We found that the Provider did not maintain first aid certification for the entire examination period; however, this was due to written communication from the Medicaid program that caused misunderstanding on this requirement. In addition, we examined the 146 services in our sample and identified 120 errors. The basis for our finding is described below in more detail.

### **A. Provider Qualifications**

According to Ohio Admin. Code § 5160-46-04(B)(7) personal care aide services requires aides to obtain and maintain first aid certification.

#### *First Aid Certification*

The Provider did not obtain first aid certification prior to or during the examination period. The Provider received previous written communication from the Medicaid program that erroneously stated that she was not required to obtain first aid. The Provider indicated that she relied on this written communication instead of her own research and knowledge of the Medicaid rules. The Provider indicated that she was made aware of the requirement during a structural review that occurred on February 10, 2016 and she obtained first aid certification effective April 9, 2016.

#### **Recommendation:**

The Provider should personally review and comply with the terms of the provider agreement, Revised Code, Administrative Code, and federal statutes and rules that pertain to the personal care aide service. The Provider should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

### **B. Service Documentation**

Ohio Admin. Code § 5160-46-04(B)(8)(g) states that all personal care aide providers must maintain a clinical record that includes documentation of tasks performed or not performed, arrival and departure times, and dated signatures of the provider and recipient or authorized representative, verifying service delivery upon completion of service delivery.

We reviewed 146 services and found 120 services in which neither the Provider's signature or the recipient's signature was dated. We found no non-compliance with the remaining required elements.

#### **Recommendation:**

The Provider should develop and implement procedures to ensure that all service documentation fully complies with requirements contained in the 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 reimbursement.

### **C. All Services Plan**

Ohio Admin. Code § 5160-46-04(B)(5)(d) states that in order to submit a claim for reimbursement, the provider must be identified on the recipient's all services plan.

We reviewed the all service plans in effect for our examination period and verified that the Provider was authorized to render personal care aide services.

We found no instances of non-compliance.

### **Official Response**

The Provider declined an exit conference to discuss the results of this examination and also declined to submit an official response to the results noted above.





# Dave Yost • Auditor of State

**CATHY MILLER**

**KNOX 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  
NOVEMBER 30, 2017**