



Dave Yost • Auditor of State

**WILANNA P. GROVES
HANCOCK 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: Wilanna P. Groves
Ohio Medicaid #: 2694928

We were engaged to examine Wilanna Groves' (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 compliance with the specified requirements.

Our responsibility is to express an opinion on the Provider's compliance with the specified Medicaid requirements based on conducting the examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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. 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 Disclaimer of Opinion

The Provider declined to submit a signed representation letter acknowledging responsibility for maintaining records and complying with applicable laws and regulations regarding Ohio Medicaid reimbursement; establishing and maintaining effective internal control over compliance; making available all documentation related to compliance; and responding fully to our inquiries during the examination.

Disclaimer of Opinion

Because of the limitation on the scope of our examination discussed in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the Provider's compliance with the specified Medicaid requirements for the period of January 1, 2015 through December 31, 2015.

Wilanna P. Groves
Independent Auditor's Report on
Compliance with Requirements of the Medicaid Program

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 an improper Medicaid payment in the amount of \$12.00. This finding plus interest in the amount of \$.91 totaling \$12.91 (calculated as of October 23, 2017) is due and payable to the ODM upon its adoption and adjudication of this 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 and the ODM, 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 "D" and "Y".

Dave Yost
Auditor of State

October 23, 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)

This Provider is a personal care aide located in Hancock County, Ohio, who rendered services to one recipient on the Ohio Home Care Waiver. During the examination period, the Provider received reimbursement of \$48,091.78 for 306 personal care aide services (procedure code T1019) rendered on 306 dates 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 Information Technology System (MITS) database of services billed to and paid by Ohio's Medicaid program. We removed all services with a paid amount of zero. We then removed 59 services dated February 1, 2015 through March 31, 2015 previously identified as findings during a structural review. As of the date of this report, these 59 services had not been adjusted.

For the remaining population, we used a statistical sampling approach to facilitate a timely and efficient examination of the Provider's services as permitted by Ohio Admin. Code § 5160-1-27(B)(1). We selected a simple random sample of 126 dates of service (DOS) from the population of 306 DOS. We then obtained the detailed services for the 126 sampled DOS. This resulted in a sample size of 126 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/individual service plan, and process for submitting billing to the Medicaid program. During fieldwork, we reviewed personnel records and service documentation.

Results

We examined 126 personal care aide services in our sample and found 12 errors. We identified an overpayment of \$12.00 for one of the identified errors.

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.

We obtained the Provider first certifications and found no exceptions.

B. Service Documentation

Ohio Admin. Code § 5160-46-04(B)(8)(g) state 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 found one service in which the units billed exceeded the units documented. This error resulted in a finding amount of \$12.00. The overpayment was calculated only on the unsupported units.

We also found 11 services in which service documentation did not contain a dated signature of the provider or the recipient or authorized representative. We did not associate an overpayment for these 11 instances of non-compliance.

Recommendation:

The Provider should ensure that units billed are accurate and supported by service documentation. In addition, the Provider should ensure that documentation contains all of the required elements. These issues should be addressed to ensure compliance with Medicaid rules and avoid future findings.

C. All Services Plan

Ohio Admin. Code § 5160-46-04(B)(5)(d) state that in order to submit a claim for reimbursement, the Provider must be identified on the recipient's services plan and have specified the number of hours for which the provider is authorized to furnish personal care aide services to the recipient.

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 throughout the examination period.

Official Response

The Provider was afforded an opportunity to respond to this examination report. 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

WILANNA GROVES

HANCOCK 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 21, 2017