



Dave Yost • Auditor of State

TREVA M. SZABO
WARREN 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: Treva M. Szabo
Ohio Medicaid # 2925366

We examined Treva M. Szabo'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, 2013 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 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 qualified 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

The Provider did not maintain the required first aid certification between May 1, 2014 and August 21, 2014. Also, the Provider's service documentation did not contain the dated signature of the Provider and the recipient or authorized representative. Attestation standards established by the American Institute of Certified Public Accountants require that we request a written statement from the Provider stating that the Medicaid requirements that we examined have been accurately measured or evaluated. We requested that the Provider submit such a written statement but she refused to do so.

Treva M. Szabo
Independent Auditor's Report on
Compliance with Requirements of the Medicaid Program

Qualified Opinion on Compliance

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, 2013 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.

We identified improper Medicaid payments in the amount of \$4,941.96. This finding plus interest in the amount of \$386.69 totaling \$5,328.65 (calculated as of November 8, 2017) 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 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.

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

November 8, 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 Warren County, Ohio, who rendered services to one recipient enrolled on the Ohio Home Care Waiver. During the examination period, the Provider received reimbursement of \$162,106.38 for 1,243 personal care aide services (procedure code T1019) rendered on 999 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 during the period of January 1, 2013 through December 31, 2015.

We received the Provider's claims history from the database of services billed to and paid by Ohio's Medicaid program. We removed 105 services dated August 1, 2013 through October 31, 2013 previously identified by ODM's Surveillance and Utilization Review section as non-compliant due to exceeding the numbers of authorized hours.

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). Specifically, we stratified the services by recipient date of service (RDOS) and selected a simple random sample. A RDOS is defined as all services for a given recipient on a specific date of service. From the population of 999 RDOS, we randomly selected 240 RDOS for examination. We then obtained the detailed services for the 240 sampled RDOS. This resulted in a sample size of 308 services.

A notification 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 all service plans, service documentation and first aid certifications.

Results

We examined 308 personal care aide services and found 36 services that were rendered during a period when the Provider was not eligible as she did not maintain the required first aid certification. As a result, we identified an improper payment of \$4,941.96 for these 36 services. We also found 308 errors for service documentation not containing the dated signature of the Provider and the recipient or authorized representative. The results are described below in more detail.

A. Provider Qualifications – First Aide Certification

According to Ohio Admin. Code § 5160-46-04(B)(7), personal care aide services requires aides to obtain and maintain first aid certification. In addition, Ohio Admin. Code § 5160-1-02 states that for a medical service to be reimbursable, it must be rendered by an eligible provider.

The Provider did not maintain her first aid certification during the entire examination period. She had no first aid certification from May 1, 2014 to August 21, 2014. The Provider was notified during a structural review on July 9, 2014 of her non-compliance with this requirement and she obtained a new certification six weeks later. The Provider held a first aid certification for the remaining months in the examination period. We identified 36 services in the sample that were rendered during this period of ineligibility. We identified \$4,941.96 as an improper payment based on the reimbursement for these 36 services.

Recommendation:

The Provider should ensure the required first aid certification is maintained. The Provider should 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.

The Provider billed for two shifts during the examination period. She routinely worked 3:00 pm to 3:00 am and, at times, worked another shift from 9:00 am to 1:00 pm. The Provider's service documentation consisted of two templates, one for each shift, that were completed in advance of actual service delivery. The two templates included the time in and out for each day and a set list of tasks for each weekday. The Provider indicated that the same daily tasks were listed on each template because of the consistent nature of the work and that she never varied in the hours she performed the aide services.

The only information the Provider completed on the service documentation was to add dates and, for a portion of the examination period, notes of unusual circumstances that occurred during the day. Some of these hand written notes describing the consumer's condition contradicted the typed template information. As a result of using template forms, there were dates where the recipient was in the hospital but the service documentation reflects personal care activities being performed.

We also noted 308 services in which the Provider's and the recipient's or authorized representative's signatures were not dated.

B. Service Documentation (Continued)

Recommendation:

The Provider should contemporaneously prepare accurate and reliable documentation for all services rendered and maintain the documentation as required by Ohio Admin. Code § 5160-46-04(B). The Provider should ensure that the service 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. We found no instances of non-compliance.

Official Response

The Provider was afforded an opportunity to respond to this examination report but declined to submit an official response to the results noted above.

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TREVA SZABO

WARREN 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
FEBRUARY 20, 2018