



OHIO AUDITOR OF STATE
KEITH FABER



**KNAPP CENTER FOR CHILDHOOD DEVELOPMENT, LLC
MAHONING 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 ADAPTIVE BEHAVIOR TREATMENT SERVICES

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

RE: Knapp Center for Childhood Development, LLC
Ohio Medicaid Number: 0113423 NPI: 1306234653 and 1699052191

We examined Knapp Center for Childhood Development, LLC (the Provider's) compliance with specified Medicaid requirements for provider qualifications and service documentation related to the provision of adaptive behavior treatment services during the period of January 1, 2019 through December 31, 2019.

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. Management of Knapp Center for Childhood Development, LLC is responsible for its compliance with the specified requirements. The accompanying Compliance 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 specified 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.

Opinion on Compliance

In our opinion, the Provider complied, in all material respects, with the aforementioned requirements adaptive behavior treatment services for the period of January 1, 2019 through December 31, 2019.

Our testing was limited to the specified Medicaid requirements and services 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 \$1,605.19. This finding plus interest in the amount of \$63.17 (calculated as of July 22, 2021) totaling \$1,668.36 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 bodies, 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

July 22, 2021

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(D) and (E).

Ohio Medicaid recipients under the age of 21 may be eligible to receive adaptive behavior treatment services per the Healthchek: early and periodic screening, diagnostics, and treatment benefit as defined in Ohio Admin. Code § 5160-1-14.

The provider is a Waivered Services Organization and received payment of \$2,299,570 during the examination period from the Ohio Medicaid program for 12,183 adaptive behavior services¹.

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether the Provider's 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 adaptive behavior treatment services as specified below for which the Provider billed with dates of service from January 1, 2019 through December 31, 2019 and received payment from CareSource.

We requested paid claims data from CareSource and removed all services paid at zero. From the total paid services population, we extracted all adaptive behavior services rendered by a physician or qualified health care provider (procedure code 97155) and selected a simple random sample of 120 services. We then extracted all adaptive behavior services rendered by a technician (97153) and matched this file with the services selected in the sample. We selected all adaptive behavior services rendered by a technician services that were billed with the same date of service as an adaptive behavior services rendered by a physician or qualified health care provider service in the sample (107 services).

The calculated sample size is shown in **Table 1**.

Table 1: Sample Size		
Universe	Population Size	Services Selected
Adaptive Behavior Treatment Services		
Procedure code 97155	3,496	120
Procedure code 97153 with Same Date of Service	7,747	107
Totals	11,243	227

¹ Totals reported include only data from CareSource. The claims data showed that the payments were made to the Provider's tax identification number.

Purpose, Scope, and Methodology (Continued)

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 and billing process. During fieldwork, we reviewed service documentation and personnel records. We sent preliminary results to the Provider and no additional documentation was submitted for review.

Results

The summary results of the compliance examination are shown in Table 2. The non-compliance and basis for findings is discussed below in further detail.

Table 2: Results				
Universe	Services Examined	Non-compliant Services	Non-compliance Errors	Improper Payment
Adaptive Behavior Treatment Services	227	16	16	\$1,605.19

A. Provider Qualifications

Exclusion or Suspension List

Per Ohio Admin. Code § 5160-1-17.2(H), 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 70 practitioners in the service documentation for the selected services and compared their names to the Office of Inspector General exclusion database and the ODM's exclusion or suspension list. We found no matches on the exclusion or suspension list. We identified two additional supervisors and compared their names to the exclusion and suspension lists and found no matches.

Adaptive Behavior Treatment Services Sample

Ohio Admin. Code § 5160-1-14(B) states Healthchek screening, diagnostic and treatment services may be rendered by eligible providers in an appropriate discipline, acting within the scope of practice authorized under state law.

For the 14 board certified behavior analysts (BCBA), we verified via the Ohio e-License Center website that their certifications were current and valid on the first date of service found in our selected services and were active during the remainder of the examination period. We haphazardly selected 10 of the 54 identified registered behavior technicians (RBT) and the two board certified assistant behavior analysts (BCaBA) and obtained a copy of their certifications from the Provider. We confirmed their certifications were valid on the first date of service found in our selected services and were active during the remainder of the examination period.

We found no errors with BCBA, RBT or BCaBA certifications.

B. Service Documentation

All Medicaid providers are required to keep such records as are necessary to establish that conditions of payment for Medicaid covered services have been met, and to fully disclose the basis for the type, frequency, extent, duration, and delivery setting of services provided to Medicaid recipients, and to document significant business transactions. See Ohio Admin. Code § 5160-1-27(A)

B. Service Documentation (Continued)

For errors where units billed exceeded the documented duration, the improper payment was based on unsupported units.

Adaptive Behavior Treatment Services Sample

The 227 services examined contained 11 instances in which there was no documentation to support the service and five instances in which the units billed exceeded the documented duration. These 16 errors resulted in an improper payment amount of \$1,605.19.

Recommendation

The Provider should review its quality review process to develop and implement procedures to ensure that documentation is present, complete, and accurate and that units documented agree to the units billed prior to submitting claims for reimbursement. The Provider should address the identified issues to ensure compliance with the Medicaid rules and avoid future findings.

Official Response

In its response, the Provider attributed the identified non-compliance to filing errors and stated that it had contracted for an electronic medical record system with implementation scheduled for August, 2021. We did not examine the Provider's response and, accordingly, we express no opinion on it.

OHIO AUDITOR OF STATE KEITH FABER



KNAPP CENTER FOR CHILDHOOD DEVELOPMENT, LLC

MAHONING COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 8/17/2021

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This report is a matter of public record and is available online at
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