



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO SELECT BEHAVIORAL HEALTH SERVICES

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

RE: The Youngstown Committee on Alcoholism, Inc., dba Neil Kennedy Recovery Centers
Ohio Medicaid Number: 2877507 NPI: 1033111406

We examined compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of intensive outpatient program/partial hospitalization services for The Youngstown Committee on Alcoholism, Inc., dba Neil Kennedy Recovery Centers during the period of July 1, 2018 through June 30, 2020.

In addition, we tested payments for services in which the service was covered by a per diem payment and the two dates of service with the most intensive outpatient program services provided via telehealth.

The Neil Kennedy Recovery Centers entered into an agreement with the Ohio Department of Medicaid (the Department) to provide services to Medicaid recipients and to adhere to the terms of the provider agreement, Ohio Revised Code, Ohio Administrative Code, and federal statutes and rules, including the duty to maintain all records necessary and in such form so as to fully disclose the extent of services provided and significant business transactions. Management of the Neil Kennedy Recovery Centers is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on the Neil Kennedy Recovery Centers' 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 (AICPA). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Neil Kennedy Recovery Centers complied, in all material respects, with the specified requirements referenced above. We are required to be independent of the Neil Kennedy Recovery Centers and to meet our ethical responsibilities, in accordance with the ethical requirements established by the AICPA related to our compliance examination.

An examination involves performing procedures to obtain evidence about whether the Neil Kennedy Recovery Centers 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 modified opinion. Our examination does not provide a legal determination on the Neil Kennedy Recovery Centers' compliance with the specified requirements.

Internal Control over Compliance

The Neil Kennedy Recovery Centers is responsible for establishing and maintaining effective internal control over compliance with the 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 Neil Kennedy Recovery Centers internal control over compliance.

Basis for Qualified Opinion

Our examination disclosed, that in a material number of instances, partial hospitalization services did not meet the minimum time requirement for this level of care.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the Neil Kennedy Recovery Centers has complied, in all material respects, with the select requirements of intensive outpatient program/partial hospitalization services for the period of July 1, 2018 through June 30, 2020.

Our testing was limited to the specified Medicaid requirements detailed in the following Compliance Section. We did not test other requirements and, accordingly, we do not express an opinion on the Neil Kennedy Recovery Centers' compliance with other requirements.

We identified improper Medicaid payments in the amount of \$4,805.71. This finding plus interest in the amount of \$217.97 (calculated as of May 18, 2022) totaling \$5,023.68 is due and payable to the Department upon its adoption and adjudication of this examination report. Services billed to and reimbursed by the Department, 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 Neil Kennedy Recovery Centers, the Department 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

May 18, 2022

COMPLIANCE SECTION

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 for the program are specified in the Ohio Administrative Code and the Ohio Revised Code. 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. See Ohio Admin. Code § 5160-1-17.2(D) and (E)

The Neil Kennedy Recovery Centers is an Ohio Department of Mental Health and Addiction Services certified treatment center and received payment of \$5.1 million under the provider number examined. This amount includes fee-for-service payments and payments from one of Ohio's Medicaid managed care organizations (MCOs). The Neil Kennedy Recovery Centers also received an additional \$5.7 million¹ from four additional MCOs which were not included in the scope of this examination.

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether the Neil Kennedy Recovery Centers' 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 intensive outpatient program/partial hospitalization services, as specified below for which Neil Kennedy Recovery Centers billed with dates of service from July 1, 2018 through June 30, 2020 and received payment. We used a sampling approach in order to facilitate a timely and efficient examination.

We obtained the Neil Kennedy Recovery Centers claims history from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We also obtained paid claims data from one MCO and confirmed from the MCO's claims data that the services were paid to the Neil Kennedy Recovery Centers' tax identification number.

From the combined fee-for-service and MCO claims data, we removed all Medicare claims and services paid at zero. From the total paid services population, we extracted services included in a reimbursed per diem rate and paid as a separate service and the associated per diem procedure code (Services Included in a Per Diem Exception Test).

From the remaining population, we extracted the two dates of service during our examination period with the most intensive outpatient program services provided as a telehealth services.

From the remaining population we extracted all intensive outpatient program/partial hospitalization services and selected a simple random sample of these services. We then extracted all additional services billed on the same dates as the sampled service to examine.

The exceptions test and calculated sample size are shown in **Table 1**.

¹ Payment data from the Medicaid Information Technology System.

Purpose, Scope, and Methodology (Continued)

Table 1: Exception Tests and Sample			
Universe	Population Size	Sample Size	Selected Services
Exception Tests			
Services Included in a Per Diem ¹			77
Two Dates of Intensive Outpatient Program Services (H0015HK/GT)			27
Sample			
Intensive Outpatient Program/Partial Hospitalization Services (H0015HK and H0015TG)	15,795	84	84
Additional Services on Same Date ²			<u>29</u> 113
Total			217

¹ Services paid on same date as one of these two per diem services: H0012 or H2036; the additional procedure codes include 99215, H0006, H0011, H0015, H0038, H0048, T1002 and T1003.

² The additional services include procedure codes 90791, 90832, 90834, 99215, H0006, H0048, T1102 and T1003.

A notification letter was sent to the Neil Kennedy Recovery Centers setting forth the purpose and scope of the examination. During the entrance conference, the Neil Kennedy Recovery Centers described its documentation practices and billing process. During fieldwork, we reviewed service documentation and personnel records.

We sent preliminary results to the Neil Kennedy Recover Centers and in its response it indicated that it agreed with the results and had no additional documentation to submit.

Results

The summary results are shown in **Table 2**. While certain services had more than one error, only one finding was made per service. The non-compliance and basis for findings is discussed below in further detail.

Table 2: Results				
	Services Examined	Non-compliant Services	Non-compliance Errors	Improper Payment
Exception Tests				
Services Included in a Per Diem	77	41	41	\$2,911.09
Two Dates of Intensive Outpatient Program Services	27	0	0	\$0
Sample				
Intensive Outpatient Program/Partial Hospitalization Services	84	22	22	\$1,894.62
Additional Services on Same Date	<u>29</u> 113	<u>0</u> 22	<u>0</u> 22	<u>\$0</u> \$1,894.62
Total	217	63	63	\$4,805.71

A. Provider Qualifications

Exclusion or Suspension List

Per Ohio Admin. Code § 5160-1-17.2(H), in signing the Medicaid provider agreement, a 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 40 individuals in the service documentation for the sampled intensive outpatient program/partial hospitalization services and compared their names to the Office of Inspector General exclusion database and the Department's exclusion/suspension list. We also compared identified administrative staff names to the same database and exclusion/suspension list. We found no matches.

For the 21 certified practitioners and 19 licensed practitioners identified in the service documentation for this examination, we verified via the Ohio e-License Center website that their certifications or licenses were current and valid on the first date found in our selected services and were active during the remainder of the examination period.

B. Service Documentation

The behavioral health provider must maintain documentation that includes the date, time of day, and duration of service contact. See Ohio Admin. Code § 5160-8-05(F). We obtained service documentation and compared it the required elements. For errors where the documentation did not support the paid level of care, the improper payment was calculated based on difference with the level of care supported by the service documentation.

The Neil Kennedy Recovery Centers reported that the identified errors were attributed to faults in leadership during the previous administration.

Services Included in a Per Diem Exception Test

The 77 services examined contained 41 instances in which services cannot be billed together on the same recipient date of service per behavioral health edits². We confirmed that the 41 services did not meet any of the exceptions outlined in Ohio Admin. Code § 5160-27-09. These 41 errors resulted in the improper payment amount of \$2,911.09.

Two Dates of Intensive Outpatient Program Services Exception Test

The 27 services examined contained documentation to support the payment.

Intensive Outpatient Program/Partial Hospitalization Services Sample

The 84 services examined contained 22 partial hospitalization services that did not meet the minimum time requirement of three hours and one minute. We also compared services by recipient and the rendering practitioner and found no overlapping services. These 22 errors resulted in the improper payment of \$1,894.62.

We found no errors in the 29 additional services on the same date.

² Behavioral health edits obtained from https://bh.medicaid.ohio.gov/Portals/0/Providers/BH-Workgroup-limits-audits-edits_11142017.pdf.

Recommendation

The Neil Kennedy Recovery Centers should develop and implement procedures to ensure that all service documentation and billing practices fully complies with requirements contained in Ohio Medicaid rules. In addition, the Neil Kennedy Recovery Centers should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement.

C. Authorization to Provide Services

A treatment plan must be completed within five sessions or one month of admission, whichever is longer, must specify mutually agreed treatment goals and track responses to treatment and is expected to bear the signature of the professional who recorded it. See Ohio Admin. Code § 5160-8-05(F).

We limited our testing of treatment plans to only the sampled Intensive Outpatient Program/Partial Hospitalization services. We requested treatment plans for all of the services in this sample and we reviewed paid services in the Medicaid database and MCO data to determine the number of prior sessions.

Intensive Outpatient Program/Partial Hospitalization Services Sample

We found no authorization errors in the 84 services examined.

Official Response

The Neil Kennedy Recovery Centers declined to submit an official response to the results noted above.

OHIO AUDITOR OF STATE KEITH FABER



**THE YOUNGSTOWN COMMITTEE ON ALCOHOLISM, INC. DBA NEIL KENNEDY RECOVERY
CENTERS**

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 7/5/2022

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