



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO CHIROPRACTIC SERVICES

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

RE: Roger A. Wilhelm, Jr., D.C. DBA Wilhelm Chiropractic, Inc.  
Ohio Medicaid Number: 2256151 National Provider Identifier: 1992811061

We were engaged to examine compliance with specified Medicaid requirements during the period of January 1, 2019 through December 31, 2021 for provider qualifications and service documentation for the provision of chiropractic manipulations and service documentation for the provision of diagnostic imaging for Roger A. Wilhelm, Jr., DBA Wilhelm Chiropractic, Inc. (Roger Wilhelm, D.C.).

Roger Wilhelm, D.C. 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 to fully disclose the extent of services provided and significant business transactions. Roger Wilhelm, D.C. is responsible for compliance with the specified requirements identified in the Compliance Section of this report.

### ***Internal Control over Compliance***

Roger Wilhelm, D.C. 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 Roger Wilhelm, D.C.'s internal control over compliance.

### ***Basis for Disclaimer of Opinion***

Roger Wilhelm, D.C. lacked documentation to support 65 payments (50 percent) for diagnostic imaging and he acknowledged that he generally took a single x-ray for the thoracic and lumbosacral spine but billed for a higher number of images. In addition, he provided conflicting timeframes as to when he became aware of this practice and stated he discontinued billing for images that he did not perform in March, 2022.

### ***Disclaimer of Compliance***

Our responsibility is to express an opinion on Roger Wilhelm, D.C.'s compliance with select Medicaid requirements based on conducting the examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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 Roger Wilhelm, D.C.'s compliance with the specified Medicaid requirements for the period January 1, 2019 through December 31, 2021.

We identified improper Medicaid payments in the amount of \$5,644.43. This finding plus interest in the amount of \$828.11 (calculated as of October 25, 2023) totaling \$6,472.54 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. Ohio Admin. Code § 5160-1-27. If waste and abuse<sup>1</sup> are suspected or apparent, the Department and/or the Office of the Attorney General will take action to gain compliance and recoup inappropriate or excess payments. Ohio Admin. Code § 5160-1-29(B).

We are required to be independent of Roger Wilhelm, D.C. and to meet our ethical responsibilities, in accordance with the ethical requirements established by the American Institute of Certified Public Accountants related to our compliance examination. This report is intended solely for the information and use of 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

October 25, 2023

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<sup>1</sup> "Waste and abuse" are practices that are inconsistent with professional standards of care; medical necessity; or sound fiscal, business, or medical practices; and that constitute an overutilization of Medicaid covered services and result in an unnecessary cost to the Medicaid program. Ohio Admin. Code § 5160-1-29(A).

**COMPLIANCE SECTION**

**Background**

Roger Wilhelm, D.C. is an individual chiropractic provider (type 27) and received payment of over \$91.4 thousand in managed care and fee-for-service payments for 4,277 services<sup>2</sup>. Roger Wilhelm, D.C. is the owner of Wilhelm Chiropractic, Inc and has one location in Rootstown, Ohio.

**Purpose, Scope, and Methodology**

The purpose of this examination was to determine whether Roger Wilhelm, D.C.'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 select payments for chiropractic manipulations and diagnostic image services as specified below for which Roger Wilhelm, D.C. billed with dates of service from January 1, 2019 through December 31, 2021 and received payment.

We obtained Roger Wilhelm, D.C.'s claims from Medicaid database which contains services billed to and paid by Ohio's Medicaid program. We also obtained claims data from two Ohio managed care organizations (MCOs) and found that these payments were identified with Wilhelm Chiropractic Inc.'s tax identification number; however, they were identified in MITS with Roger Wilhelm's tax identified number.

From the combined fee-for-service and MCO claims data, we removed services paid at zero, services with a third-party payment and previous recoupments by the Department's Surveillance and Utilization Review Section. From the total paid services population, we selected the following payments in the order listed:

- A sample of chiropractic manipulation, 3-4 regions services (Manipulation 3-4 Regions Services Sample); and
- A sample of diagnostic image services by recipient date of service (RDOS)<sup>3</sup> (Diagnostic Images Sample).

The calculated sample sizes are shown in **Table 1**.

<b>Table 1: Samples</b>			
<b>Universe</b>	<b>Population Size</b>	<b>Sample Size</b>	<b>Selected Services</b>
Manipulation 3-4 Regions Services Sample (procedure code 98941)	2,560 Services	96 Services	96
Diagnostic Image Services Sample <sup>1</sup>	233 RDOS	60 RDOS	131
<b>Total</b>			<b>227</b>

<sup>1</sup> This sample includes diagnostic image of cervical spine, 2-3 views (procedure code 72040), diagnostic image of lumbosacral spine, 2-3 views (procedure code 72100), diagnostic image of thoracic spine, 2-3 views (procedure code 72070), diagnostic image of spine, single view (procedure code 72020) and diagnostic image of pelvis, 1-2 views (procedure code 72170).

<sup>2</sup> Payment data from the Medicaid Information Technology System (MITS).

<sup>3</sup> RDOS is defined as all services for a given recipient on a specific date of service.

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A notification letter was sent to Roger Wilhelm, D.C. setting forth the purpose and scope of the examination. During the entrance conference, Roger Wilhelm, D.C. described his documentation practices and billing process. During fieldwork, we obtained an understanding of the manual record system used, reviewed service documentation, and verified professional licensure. We sent preliminary results to Roger Wilhelm, D.C., and he subsequently submitted additional documentation which we reviewed for compliance prior to the completion of our fieldwork.

**Results**

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

<b>Table 2: Results</b>				
<b>Universe</b>	<b>Services Examined</b>	<b>Non-compliant Services</b>	<b>Non-compliance Errors</b>	<b>Improper Payment</b>
<b>Sample</b>				
Manipulation 3-4 Regions Services Sample	96	2	2	\$42.43
Diagnostic Image Services Sample	131	65	65	\$5,602.00 <sup>1</sup>
<b>Total</b>	<b>227</b>	<b>67</b>	<b>67</b>	<b>\$5,644.43</b>

<sup>1</sup> We examined 131 services and found 65 errors. The overpayment identified for 47 of the 60 RDOS from a simple random sample were projected across Roger Wilhelm's population of diagnostic imaging services resulting in a projected overpayment of \$6,416 with a precision of plus or minus \$974 at the 95 percent confidence level. Since the precision percentage achieved was greater than our procedures require for use of a point estimate, the results were re-stated as a single tailed lower limit estimate, and a finding was made for \$5,602. This allows us to say that we are 95 percent certain that the population overpayment amount is at least \$5,602. See the **Appendix**.

**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, Title XX or is otherwise prohibited from providing services to Medicaid beneficiaries.

We identified two practitioners in the service documentation and compared their names to the Office of Inspector General exclusion database and the Department's exclusion/suspension list. We found no matches. We also compared identified administrator's names to the same database and exclusion/suspension list. We found no matches.

*Licenses or Certifications*

Ohio Admin. Code § 5160-8-11(B) states that spinal manipulation and related diagnostic imaging services may be rendered by a chiropractor or mechanotherapist,

For the two licensed practitioners identified in the service documentation, we verified via the e-License Ohio Professional Licensure System that their licenses were current and valid on the first date of service found in our testing and were active during the remainder of the examination period.

## **B. Service Documentation**

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).

### *Manipulation 3-4 Regions Services Sample*

The 96 services examined contained two instances in which there was no documentation to support the payment. These two errors resulted in the improper payment amount of \$42.43.

### *Diagnostic Image Services Sample*

The 131 services examined contained 65 instances in which the procedure code billed was not supported by the documentation. In 63 instances, the documentation indicated one view diagnostic image was taken; however, the procedure code billed was for two views. For one error there was an interpretive report; however, no diagnostic images were documented. For the remaining one error, Roger Wilhelm, D.C. had no support for the procedure code billed. These 65 errors resulted in the projected improper payment amount of \$5,602.

Roger Wilhelm, D.C. acknowledged that he generally took a single x-ray for the thoracic and lumbosacral spine and two views for cervical but billed for a higher number of images. Roger Wilhelm, D.C. stated he discontinued billing for the additional images that he did not perform in March, 2022 after acquiring a new x-ray machine that made multiple imaging easier.

## **Recommendation**

Roger Wilhelm, D.C. should develop and implement procedures to ensure that all service documentation and billing practices fully comply with requirements contained in Ohio Medicaid rules. In addition, Roger Wilhelm, D.C. should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement. Roger Wilhelm, D.C. should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

## **Official Response**

Roger Wilhelm, D.C. declined to submit an official response to the results noted above.

**APPENDIX**

**Summary of Diagnostic Image Services Sample**

**Population**

The population is all paid Medicaid diagnostic image services with dates of services during the examination period, less certain excluded services, and net of any adjustments.

**Sampling Frame**

The sampling frame for this sample was paid and processed claims from the MCO's claim system and the Department's claim system. These systems contain all Medicaid payments and all adjustments made to the Medicaid payments by the MCO and the Department.

**Sample Unit**

The sampling unit was an RDOS.

**Sample Design**

We used a simple random sample.

<b>Description</b>	<b>Results</b>
Number of RDOS in Population	223
Number of RDOS Sampled	60
Number of RDOS Sampled with Errors	47
Number of Services in Population	514
Number of Services Sampled	131
Number of Services with Errors	65
Total Medicaid Amount Paid for Population	\$13,234.33
Amount Paid for Services Sampled	\$3,368.54
Projected Population Overpayment (Point Estimate)	\$6,416
Precision of Overpayment Estimate at 95% Confidence Level	\$974
Precision of Overpayment Estimate at 90% Confidence Level	\$814
Single-tailed Lower Limit Overpayment Estimate at 95% Confidence Level (Calculated by subtracting the 90 percent overpayment precision from the point estimate.)	\$5,602

Source: Analysis of MCO and the Department's information and Roger Wilhelm, D.C.'s records



# OHIO AUDITOR OF STATE KEITH FABER



**ROGER A. WILHELM, JR., D.C.**

**PORTAGE 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 12/12/2023**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)