



OHIO AUDITOR OF STATE
KEITH FABER



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

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

RE: Allwell Behavioral Health Services
Ohio Medicaid Numbers: 0301957, 0455604 and 2408657
National Provider Identifiers: 1295212512, 1568049708 and 1003883075

We examined compliance with specified Medicaid requirements for the selected payments listed below during the period of January 1, 2020 through December 31, 2021 for Allwell Behavioral Health Services (Allwell). We tested the following select payments:

- Select instances in which a service was billed during a potential inpatient hospital stay;
- Select dates of service from the top rendering practitioners (in terms of units billed);
- All instances in which more than eight hours of therapeutic behavioral health services (TBS) was reimbursed for the same recipient on the same day;
- All potential instances in which the claims data indicated the same procedure code was reimbursed for the same recipient on the same day by both fee-for-service (FFS) and a managed care entity (MCE);
- A sample of individual psychotherapy payments¹ in which more than one service was reimbursed for the same recipient on the same day;
- A sample of instances in which a mental health nursing and evaluation and management of a patient (office visit) were reimbursed for the same recipient on the same day;
- A sample of remaining TBS payments; and
- A sample of remaining individual psychotherapy payments.

Allwell 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.

Management of Allwell is responsible for its compliance with the specified requirements. The Compliance Section of this report identifies the specific requirements examined. Our responsibility is to express an opinion on Allwell's compliance with the specified Medicaid requirements based on our examination.

¹ Less any instances in which a crisis add-on procedure code was billed for the same recipient on the same day.

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 Allwell complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Allwell 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 Allwell 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 Allwell's compliance with the specified requirements.

Internal Control over Compliance

Allwell 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 Allwell's internal control over compliance.

Basis for Qualified Opinion

Our examination disclosed that, in a material number of instances, the documentation for individual psychotherapy services in which more than one psychotherapy service was billed for the same recipient on the same day did not support the service billed.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matters described in the Basis for Qualified paragraph, Allwell has complied in all material respects, with the select requirements for the selected payments for the period of January 1, 2020 through December 31, 2021. Our testing was limited to the specified Medicaid requirements detailed in the Compliance Section. We did not test other requirements and, accordingly, we do not express an opinion on Allwell's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$6,595.02. This finding plus interest in the amount of \$751.02 (calculated as of May 30, 2024) totaling \$7,346.04 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 in accordance with Ohio Admin. Code § 5160-1-27.

This report is intended solely for the information and use of Allwell, 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 30, 2024

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. Per Ohio Admin. Code § 5160-1-17.2(D) and (E), providers must furnish such records for audit and review purposes.

Allwell is an Ohio Department of Mental Health and Addiction Services certified agency (provider type 84 and 95) and a professional medical group (type 21) with locations in Caldwell, Cambridge, Coshocton, McConnelsville, New Lexington and Zanesville that serve six counties in southeast Ohio. Allwell received payment of approximately \$14.1 million including managed care and FFS for over 150,000 mental health and substance use disorder services.²

Table 1 contains the behavioral health procedure codes selected for this compliance examination.

Table 1: Behavioral Health Services	
Procedure Code	Description
90791	Psychiatric Diagnostic Evaluation
90832	Individual Psychotherapy – 30 minutes
90834	Individual Psychotherapy – 45 minutes
90837	Individual Psychotherapy – 60 minutes
90839	Psychotherapy for Crisis – Initial 60 minutes
90840	Psychotherapy for Crisis – Additional 30 minutes
99202	Evaluation & Management, New Patient
99203	Evaluation & Management, New Patient
99204	Evaluation & Management, New Patient
99205	Evaluation & Management, New Patient
99214	Evaluation & Management, Established Patient
99215	Evaluation & Management, Established Patient
H0036	Community Psychiatric Supportive Treatment
H2017	Mental Health Nursing (Licensed Practical Nurse)
H2019	TBS, 15 minutes and Mental Health Nursing (Registered Nurse)
H2020	TBS Group Services, Per diem

Source: Appendix to Ohio Admin. Code § 5160-27-03

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Allwell'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, as specified below, for which Allwell billed with dates of service from January 1, 2020 through December 31, 2021 and received payment.

² Payment data from the Medicaid Information Technology System (MITS).

Purpose, Scope, and Methodology (Continued)

We obtained Allwell's FFS claims from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We also obtained paid claims data from three of Ohio's MCEs and confirmed the services were paid to Allwell's tax identification number. From the combined FFS and MCE claims data, we removed services paid at zero, third-party payments, co-pays and Medicare crossover claims. From the remaining total paid services, we selected the following payments:

- Select instances in which a service (procedure codes 90791, 90832, 90837, 90839, 90840, H0036, H2017, H2019 and H2020) was billed during a potential inpatient hospital stay (Services During Potential Inpatient Stay Exception Test);
- All payments (H0036 and H2019) for six dates with the highest number of units by rendering practitioner (Top Rendering Practitioners Exception Test);
- All instances in which more than eight hours of TBS (H2019) was reimbursed on a recipient date of service (RDOS)³ (More Than Eight Hours of TBS Exception Test);
- All instances in which the claims data indicated a service (90791, 90832, 90837 and H2019) was reimbursed for the same recipient on the same day by both FFS and an MCE (Service Paid by FFS and an MCE Exception Test);
- A random sample of individual psychotherapy (90832, 90834 and 90837) payments in which more than one service was reimbursed on an RDOS (Multiple Individual Psychotherapy Payments Sample);
- A random sample of payments in which a recipient had both a mental health nursing (H2017 and H2019) and an office visit (99202, 99203, 99204, 99205, 99214 and 99215) on the same RDOS (Mental Health Nursing and Office Visits Sample);
- A random sample of remaining TBS (H2019) payments (TBS Payments Sample); and
- A sample of remaining individual psychotherapy (90837) payments (Individual Psychotherapy Payments Sample).

The exception tests and calculated sample sizes are shown in **Table 2**.

Table 2: Exception Tests and Samples			
Universe	Population Size	Sample Size	Selected Payments
Exception Tests			
Services During Potential Inpatient Stay			144
Top Rendering Practitioner			31 ¹
More Than Eight Hours of TBS			18 ²
Service Paid by FFS and an MCE			2 ³
Samples			
Multiple Individual Psychotherapy Payments	93 RDOS	60 RDOS	97 ⁴
Mental Health Nursing and Office Visits	12,133 RDOS	83 RDOS	167
TBS Payments	41,739 RDOS	83 RDOS	84
Individual Psychotherapy Payments	17,446	83	83
Total			626

¹ The test originally included 43 payments; however, we subsequently confirmed with the MCE that an adjustment was made to 12 of the services resulting in no payment to Allwell.

² The test originally included 19 payments; however, we subsequently confirmed with the MCE that an adjustment was made to one of the claims resulting in no payment to Allwell.

³ An RDOS is defined as all services for a given recipient on a specific date of service.

Purpose, Scope, and Methodology (Continued)

³ The test originally included 50 payments; however, we subsequently confirmed with the MCE that an adjustment was made to 24 of the claims resulting in no payment to Allwell. As such, only one instance in which both FFS and an MCE paid for the same service remained.

⁴The sample originally included 121 payments; however, we subsequently confirmed with the MCE that an adjustment was made to 24 of the claims resulting in no payment to Allwell.

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

Results

The summary results are shown in **Table 3**. While certain payments 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 3: Results				
Universe	Payments Examined	Non-compliant Services	Non-compliance Errors	Improper Payment
Exception Tests				
Services During Potential Inpatient Stay	144	1	1	\$135.92
Top Rendering Practitioner	31	2	2	\$3,648.00
More Than Eight Hours of TBS	18	1	1	\$1,222.08
Service Paid by FFS and an MCE	2	1	1	\$111.11
Samples				
Multiple Individual Psychotherapy Payments	97	18	19	\$1,273.29
Mental Health Nursing and Office Visits	167	0	0	\$0.00
TBS Payments	84	0	0	\$0.00
Individual Psychotherapy Payments	83	2	2	\$204.62
Total	626	25	26	\$6,595.02

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 115 rendering practitioners in the service documentation for the selected payments 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.

A. Provider Qualifications (Continued)

Licensure or Education

For the 71 licensed practitioners identified in the service documentation for this examination, we verified via the e-License Ohio Professional Licensure System that their licenses were current and valid on the first date found in our selected payments and were active during the remainder of the examination period.

In addition, for the 44 unlicensed rendering practitioners identified in service documentation, we obtained documentation from Allwell to confirm each practitioner held a valid high school diploma in accordance with Ohio Admin. Code § 5160-27-01(A)(6)(a). We confirmed all 44 practitioners held a high school diploma.

B. Service Documentation

In accordance with Ohio Admin. Code § 5160-27-02(H), providers shall maintain treatment records and progress notes as specified in rules 5160-1-27 and 5160-8-05 of the Ohio Administrative Code. Per Ohio Admin. Code § 5160-8-05(F), documentation requirements include the date, time of day, and duration of service contact. In addition, each record is expected to bear the signature and indicate the discipline of the professional who recorded it.

We obtained service documentation from Allwell and compared it to the required elements. We also compared units billed to documented duration and we ensured the services met the duration requirements, where applicable. For errors where units billed exceeded the documented duration, the improper payment was based on the unsupported units.

Potential Services While Inpatient Exception Test

The 144 payments examined consisted of 124 RDOS in which the reported date of service occurred during a potential inpatient hospital stay. We requested verification from the rendering hospital to confirm dates of admission and discharge for each recipient. The rendering hospitals for 10 RDOS did not respond to our request for confirmation; therefore, we were unable to determine whether services were billed during the hospital stay.

For 113 of the confirmed RDOS, we determined the recipient was either not inpatient at the hospital at the time of service or the service was conducted via telehealth or with a family member. Finally, for the one remaining RDOS, we determined Allwell billed for one service it did not render as the hospital confirmed the recipient was inpatient on the date of service and the documentation indicated the recipient was not present for the service. This error resulted in the improper payment of \$135.92.

Top Rendering Practitioner Exception Test

The 31 payments examined consisted of six dates of service with the highest number of units by rendering practitioner as identified in the claims data. For four dates of service, the documentation supported group CPST services which did not exceed more than three hours in total.⁴ The remaining two dates of service contained two instances in which the units billed exceeded the documented duration. These two errors resulted in the improper payment of \$3,648.00.

⁴ These payments did not include a group modifier (HQ) on the claim; however, we confirmed Allwell was paid at the group payment rate.

B. Service Documentation (Continued)

In addition, we noted 18 instances in which the service documentation for group CPST contained the same narrative language and was not unique to each recipient. Allwell indicated they were aware of this issue and provided education to the rendering practitioners. We did not associate any non-compliance with these instances.

More Than Eight Hours of TBS Exception Test

The 18 payments examined consisted of 16 RDOS in which more than eight hours of TBS were reimbursed. There was one instance in which the units billed exceeded the documented duration. This error resulted in the improper payment of \$1,222.08.

Multiple Individual Psychotherapy Payments Sample

The 97 payments examined contained the following errors:

- 15 instances in which the documentation did not support an individual psychotherapy service;
- 3 instances in which there was no documentation to support the payment; and
- 1 instance in which the required duration was not met.

These 19 errors resulted in the improper payment of \$1,273.29.

Allwell indicated that its practice was to have at least three recipients present for a group session and conducted an individual session if there were less than three. The progress notes for the errors noted above indicated a group psychotherapy session was rendered with other recipients present.

Mental Health Nursing and Office Visits Sample

The 167 payments examined consisted of 84 instances in which a mental health nursing and an office visit were reimbursed for the same recipient on the same day. Based on the nursing notes obtained, we noted that Allwell billed for a separate nursing visit for providing medication education in conjunction with the recipient's office visit with a physician or nurse practitioner. All payments were supported by documentation that contained the required elements.

Allwell confirmed that the nurses performed medication education after the office visit with the physician. Allwell stated the documentation for these services was clear and distinct and was an allowable practice.

TBS Payments Sample

All 84 payments examined were supported by service documentation that contained the required elements.

Individual Psychotherapy Payments Sample

The 83 payments examined contained one instance in which the units billed exceeded the documented duration. This error is included in the improper payment amount of \$204.62.

Recommendation

Allwell 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, Allwell should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for payment. Allwell should address the identified issues to ensure compliance with the Medicaid rules and avoid future findings.

In the Mental Health Nursing and Office Visits Sample, Allwell was reimbursed for a mental health nursing visit for medication education in conjunction with an office visit with a nurse practitioner or physician on the same day for the same recipient. The scope of this examination did not include a determination of the medical necessity of the payments examined. We recommend that the Department further review this practice to determine if the nursing service is incident to the office visit and should not be billed separately.

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 in accordance with Ohio Admin. Code §§ 5160-27-02(H) and 5160-8-05(F).

We obtained treatment plans from Allwell for the sampled payments. We confirmed all payments were supported by a signed treatment plan except those specified below.

Individual Psychotherapy Payments Sample

The 83 payments examined contained one instance in which there was no treatment plan to authorize the payment. This error is included in the improper payment amount of \$204.62.

Recommendation

Allwell should develop and implement controls to ensure that all services billed are authorized by a signed treatment plan. Allwell should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

D. Medicaid Coverage

Services Paid by FFS and MCE Exception Test

The two payments examined consisted of one instance in which the claims data indicated that the same service on the service date for the same recipient was reimbursed by both FFS and an MCE. We determined the recipient was not enrolled in managed care on the date of service⁵ and identified the MCE payment as improper. This error resulted in the improper payment of \$111.11.

Recommendation

Allwell should ensure that services billed to Medicaid are consistent with limitations contained in the Ohio Rev. Code. Allwell should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

⁵ Based on information from MITS.

Allwell Behavioral Health Services
Muskingum County
Independent Auditor's Report on
Compliance with Requirements of the Medicaid Program

Official Response

In its response, Allwell did not dispute the findings detailed above. We did not examine Allwell's response and, accordingly, we express no opinion on it.

OHIO AUDITOR OF STATE KEITH FABER



ALLWELL BEHAVIORAL HEALTH SERVICES

MUSKINGUM 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 7/11/2024

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