



OHIO AUDITOR OF STATE  
**KEITH FABER**





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Medicaid Contract Audit  
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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO SELECT PAYMENTS FOR HOME HEALTH WAIVER SERVICES

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

RE: Marsha D. Rader  
Ohio Medicaid Number: 0084878                      National Provider Identifier: 1710575907

We examined compliance with specified Medicaid requirements for personal care aide services during the period of January 1, 2020 through December 31, 2022 for Marsha D. Rader. We tested the following select payments:

- All payments in which greater than 96 units billed on a RDOS<sup>1</sup>;
- All payments in which a service was billed during a recipient's potential inpatient hospital stay
- A sample of personal care aide services (procedure code T1019).

Ms. Rader 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. Ms. Rader is responsible for her compliance with the specified requirements. Our responsibility is to express an opinion on Ms. Rader'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 (AICPA). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Ms. Rader complied, in all material respects, with the specified requirements referenced below. We are required to be independent of Ms. Rader 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 Ms. Rader 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 Ms. Rader's compliance with the specified requirements.

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<sup>1</sup> RDOS is defined as all services for a given recipient on a specific date of service.

## **Results**

### ***Provider Qualifications***

Per Ohio Admin. Code 5160-1-17.2(H), in signing the Medicaid provider agreement, a provider agrees that the individual practitioner is not currently subject to sanction under Medicare, Medicaid, or Title XX; or is otherwise prohibited from providing services to Medicaid beneficiaries. We compared Ms. Rader's name to the Office of Inspector General exclusion database and the Department's exclusion/suspension list and found no matches.

We also tested compliance with Ohio Admin. Code 5160-46-04 which requires an independent aide to obtain and maintain first aid certification.

We obtained Ms. Rader's first aid certification and determined she did not hold proper certification between January 1, 2020 and August 26, 2020 and again between August 28, 2022 and December 31, 2022.

### ***Personal Care Aide Services Sample***

We examined 141 services and found 40 instances in which Ms. Rader did not hold first aid certification on the service date.

These 40 errors resulted in an improper payment amount of \$3,760.39.

## **Recommendation**

We recommend that Ms. Rader ensure first aid certification is obtained and current for all service delivery dates. Ms. Rader should address the identified issue to ensure compliance with the Medicaid rules and avoid future findings.

### ***Service Documentation***

We tested compliance with Ohio Admin. Code 5160-46-04 which requires service documentation that includes the tasks performed or not performed, arrival and departure times and the signature of the recipient.

### ***Services Billed During a Potential Inpatient Hospital Stay***

The two services examined were billed with a date of service in which the hospital confirmed the recipient was an inpatient and the service date was not the date of admission or discharge.

These two errors resulted in an improper payment amount of \$304.86.

## **Recommendation**

We recommend that Ms. Rader ensure she bills only for services rendered. Ms. Rader should address the identified issue to ensure compliance with the Medicaid rules and avoid future findings.

### ***Service Authorization***

Ohio Admin. Code 5160-46-04 requires that the provider be identified on the person-centered services plan and the plan must authorize the number of hours the provider is authorized to furnish personal care aide services to the individual. We obtained person-centered plans from Ms. Rader for all personal care aide services and confirmed all services were supported by a plan.

***Internal Control over Compliance***

Ms. Rader is responsible for establishing and maintaining effective internal controls 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 Ms. Rader's internal controls over compliance.

***Basis for Qualified Opinion***

Our examination disclosed that, in a material number of instances, Ms. Rader did not hold first aid certification and instances in which Ms. Rader billed for services in which the recipient was confirmed as a hospital inpatient.

***Qualified Opinion on Compliance***

In our opinion, except for the matters described in the Basis for Qualified Opinion paragraph, Ms. Rader has complied, in all material respects, with the select requirements of personal care aide services for the period of January 1, 2020 through December 31, 2022. Our testing was limited to the specified Medicaid requirements detailed above. We did not test other requirements and, accordingly, we do not express an opinion on Ms. Rader's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$4,065.25 This finding plus interest in the amount of \$580.05 (calculated as of October 24, 2024) totaling \$4,645.30 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 per Ohio Admin. Code 5160-1-27. If waste and abuse<sup>2</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).

This report is intended solely for the information and use of Ms. Rader, 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

November 26, 2024

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<sup>2</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).

# OHIO AUDITOR OF STATE KEITH FABER



**MARSHA D. RADER**

**SANDUSKY 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 12/12/2024**

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[www.ohioauditor.gov](http://www.ohioauditor.gov)