



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 PROFESSIONAL MEDICAL SERVICES

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

RE: Positive Recovery Solutions, LLC
Ohio Medicaid Number: 0272361

National Provider Identifier: 1235564188

We examined compliance with specified Medicaid requirements for provider qualifications and service documentation related to the provision of injections and evaluation and management services (hereafter referred to as office visits) during the period of July 1, 2019 through June 30, 2022 for Positive Recovery Solutions, LLC (Positive Recovery).

In addition, we tested all instances in which the same procedure code was paid for the same recipient and date of service more than once.

Positive Recovery 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 Positive Recovery is responsible for its compliance with the specified requirements. The Compliance Section of this report identifies the specific requirements included in the engagement. Our responsibility is to express an opinion on Positive Recovery'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 Positive Recovery complied, in all material respects, with the specified requirements detailed in the Compliance Section. We are required to be independent of Positive Recovery 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 Positive Recovery 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 Positive Recovery's compliance with the specified requirements.

Internal Control over Compliance

Positive Recovery 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 Positive Recovery's internal control over compliance.

Basis for Qualified Opinion

Our examination disclosed, in a material number of instances, the office visit code billed was not supported by the documented service and the same procedure code was paid for the same recipient and date of service more than once.

Opinion on Compliance

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, Positive Recovery has complied, in all material respects, with the aforementioned requirements for the provision of injections and office visits for the period July 1, 2019 to June 30, 2022.

We identified improper Medicaid payments in the amount of \$4,678.27. This finding plus interest in the amount of \$478.27 (calculated as of March 26, 2024) totaling \$5,156.54 is due and payable to the Department upon its adoption and adjudication of this 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. If waste and abuse¹ 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 Positive Recovery, 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

March 26, 2024

¹ "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) and 42 CFR § 455.2.

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).

Positive Recovery is a professional medical group in Columbus, Ohio and renders services via mobile medical offices and in traditional offices. Positive Recovery received payment of approximately \$1,561,000 for over 16,500 professional medical services².

Purpose, Scope, and Methodology

The purpose of this engagement was to determine whether Positive Recovery'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 professional medical services, as specified below, for which Positive Recovery billed with dates of service from July 1, 2019 through June 30, 2022 and received payment.

We obtained Positive Recovery's fee-for-service payment claims from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We removed services paid at zero and third-party payments. We also obtained paid claims data from three Medicaid managed care organizations (MCOs) and verified that the MCO's claims data were paid to Positive Recovery's tax identification number. We removed services with third-party payments. We combined the final fee-for-service and MCO payments to create a total paid services population.

From this population, we selected all instances in which the same procedure code was paid for the same recipient and service date more than once³ (Potential Duplicate Services Exception Test), a random sample of injections⁴ (Injections Sample) and a random sample of office visits⁵ (Office Visits Sample). The exception test and calculated sample size are shown in **Table 1**.

Table 1: Exception Test and Sample		
Universe	Population Size	Selected Payments
Exception Test		
Potential Duplicate Services		15 ⁶
Samples		
Injections	4,070	101

² Payment data from Medicaid Information Technology System (MITS)

³ Includes drug test, presumptive (80305), administration of a drug injection (96372), office visit new patient (99203), office visit established patient may not require physician (99211) and injection, naltrexone (J2315)

⁴ Includes injection, naltrexone (J2315)

⁵ Includes office visit new patient (99202, 99203, 99204 and 99205), office visit established patient may not require physician (99211), office visit established patient (99212, 99213, 99214, 99215)

⁶ We originally selected 23 services but subsequently determined four services were not paid twice resulting in a removal of eight services and a final population of 15 services.

Table 1: Exception Test and Sample		
Office Visits	4,010	72
Total		188

A notification letter was sent to Positive Recovery setting forth the purpose and scope of the examination. During the entrance conference, Positive Recovery described its documentation practices and billing process. During fieldwork, we obtained an understanding of the electronic dictation software used to capture documentation of services and we reviewed service documentation. We sent preliminary results to Positive Recovery, 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 2**. The non-compliance and basis for findings is discussed below in further detail.

Table 2: Results				
Universe	Payments Examined	Non-compliant Payments	Non-compliance Errors	Improper Payment
Exception Test				
Potential Duplicate Services	15	8	8	\$3,645.50
Samples				
Injections	101	0	0	0
Office Visits	72	20	20	\$1,032.77
Total	88	28	28	\$4,678.27

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 11 practitioners in the service documentation for the selected services 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 identified seven administrators and compared their names to the Office of Inspector General exclusion database and the Department's exclusion/suspension list. We found no matches.

Professional Services

Per Ohio Admin. Code § 5160-1-17, a professional medical group is a group that consists of individual practitioners recognized by the Department as eligible members and the name and national provider identifier of the practitioner who furnishes services shall be on claims submitted to the Department for reimbursement.

We tested ten nurses and one physician identified in the documentation and found all had the required licensure on dates of the service for the selected payments.

B. Service Documentation

All Medicaid providers are required by Ohio Admin. Code § 5160-1-27(A) to keep records to establish medical necessity and meet requirements that include, but are not limited to, disclosing the type and extent of services provided to Medicaid recipients. We obtained service documentation from Positive Recovery and compared it to the required elements.

Potential Duplicate Services Exception Test

The 15 services examined contained eight instances in which there was no documentation to support the payment indicating a duplicate billing. These eight errors resulted in the improper payment of \$3,645.50.

Injections Sample

The 101 services examined contained the required documentation to support the payments.

Office Visits Samples

The 72 services examined contained 20 instances in which the documented service did not support the procedure code billed. These 20 instances resulted in an improper payment amount of \$1,032.77.

In addition, we noted concerns with the service documentation including:

- A patient reported as being at two different locations within the same note.
- Most notes included template language indicating a discussion was conducted with the patient regarding the potential responsibility for payment even though Ohio Medicaid does not require a payment for these services.
- Notes were signed by two different physicians so it was not possible to determine who rendered the service.
- It was not always possible to determine from the note if the visit was in person or via telehealth.

Recommendation

Positive Recovery should implement a quality review process to ensure that documentation is present, complete and accurate prior to submitting claims for reimbursement. In addition, Positive Recovery should ensure the proper procedure code is billed.

Positive Recovery should also review guidance developed by the Centers for Medicare and Medicaid Services (CMS) on the proper use of EHR records such as "Ensuring Proper Use of Electronic Health Record Features and Capabilities: A Decision Table" which identifies program integrity concerns with the use of template language.

Positive Recovery should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

Official Response

Positive Recovery declined to submit an official response to the results noted above.

OHIO AUDITOR OF STATE KEITH FABER



POSITIVE RECOVERY SOLUTIONS, LLC

FRANKLIN 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 5/14/2024

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