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**TONI M. CURRIER
LUCAS COUNTY**

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO PERSONAL CARE AIDE SERVICES

Toni M. Currier
5234 Douglas Road
Toledo, Ohio 43613

RE: *Medicaid Provider Number 2672157*

Dear Ms. Currier:

We examined your (the Provider's) compliance with specified Medicaid requirements for provider qualifications, service documentation, and service authorization related to the provision of personal care aide services during the period of January 1, 2009 through December 31, 2011. We tested service documentation to verify that there was support for the date of service, the procedure code, and the units billed to and paid by Ohio Medicaid. In addition, we tested your service documentation to determine if it contained the required elements. We also examined the all services plans to determine if you were authorized to render personal care aide services and reviewed your provider qualifications. The accompanying Compliance Examination Report identifies the specific requirements examined for compliance.

Provider's Responsibility

The Provider entered into an agreement with the Ohio Department of Medicaid (ODM) to provide services to Medicaid recipients (the Provider Agreement). The Provider Agreement outlines the responsibility to adhere to the terms of the agreement, state statutes and rules, federal statutes and rules, and the regulations and policies set forth in the Medicaid Handbook including the duty to maintain records supporting claims for reimbursement made by Ohio Medicaid. Therefore, the Provider is responsible for complying with the requirements and laws outlined by the Medicaid program.

Auditor's Responsibility

Our responsibility is to express an opinion and report on the Provider's compliance with the specified Medicaid requirements based on our examination. Our examination was performed under our authority in Section 117.10 of the Ohio Revised Code and conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and, accordingly, included examining, on a test basis, evidence supporting the Provider's compliance with those Medicaid requirements and performing such other procedures as we considered necessary in the circumstances. We believe our examination provides a reasonable basis for our opinion. However, our examination does not provide a legal determination on the Provider's compliance with the specified Medicaid requirements.

Internal Control Over Compliance

The Provider 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 Provider's internal control over compliance.

Basis for Qualified Opinion on Medicaid Services

Our examination disclosed that in a material number of instances the Provider's service documentation did not include the signature of the Medicaid recipient or representative at the completion of each service delivery. In addition, the Provider's first aide certification lapsed for one year during the examination period.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the Provider complied, in all material respects, with the aforementioned requirements pertaining to provider qualifications, service documentation and service authorization for the period of January 1, 2009 through December 31, 2011.

Our testing was limited to the specified Medicaid requirements detailed in the Compliance Examination Report. We did not test other requirements and, accordingly, we do not express an opinion on the Provider's compliance with other requirements.

We found the Provider was overpaid by Ohio Medicaid for services rendered between January 1, 2009 and December 31, 2011 in the amount of \$111.24. This finding plus interest in the amount of \$16.63 totaling \$127.87 is due and payable to the ODM upon its adoption and adjudication of this examination report. When the Auditor of State identifies fraud, waste or abuse by a provider in an examination,¹ any payment amount in excess of that legitimately due to the provider will be recouped by ODM through its Fiscal Operations, the state auditor, or the office of the attorney general. Ohio Admin. Code § 5160-1-29(B) Therefore, a copy of this report will be forwarded to ODM because it is responsible for making a final determination regarding recovery of our findings and any accrued interest.

This report is intended solely for the information and use of the Ohio Department of Medicaid, the Medicaid Fraud Control Unit of the Ohio Attorney General's Office, the U.S. Department of Health and Human Services/Office of Inspector General, and other regulatory and oversight bodies, and is not intended to be, and should not be used by anyone other than these specified parties. In addition, copies are available to the public on the Auditor of State website at www.ohioauditor.gov.



Dave Yost
Auditor of State

June 18, 2014

¹ "Fraud" is an intentional deception, false statement, or misrepresentation made with the knowledge that the deception, false statement, or misrepresentation could result in some unauthorized benefit to oneself or another person. "Waste and abuse" are practices that are inconsistent with professional standards of care; medical necessity; or sound fiscal, business, or medical practices; and that constitutes an overutilization of Medicaid covered services and result in an unnecessary cost to the Medicaid program. Ohio Admin. Code § 5160-1-29(A)

COMPLIANCE EXAMINATION REPORT FOR TONI M. CURRIER

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 that providers must follow are specified in the Ohio Administrative Code and the Ohio Revised Code. The fundamental concept underlying the Medicaid program is medical necessity of services: defined as services which are necessary for the diagnosis or treatment of disease, illness, or injury, and which, among other things, meet requirements for reimbursement of Medicaid covered services. See Ohio Admin. Code § 5160-1-01(A) According to Ohio Admin. Code § 5160-1-17.2(D), 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 or until any audit initiated within the six year period is completed. Providers must furnish such records for audit and review purposes. Ohio Admin. Code § 5160-1-17.2(E)

During the examination period, the Provider furnished personal care aide services to three Medicaid recipients and received reimbursement of \$184,389.34 for 2,359 personal care aide services rendered on 1,092 dates of service. All of the personal care aide services were billed with the group visit (HQ) modifier. The Provider billed services on every day during the three years included in the examination period except for three days in 2010. The Provider had a second provider number, 0942949, as a waiver provider. This provider number became inactive on July 31, 2008 and the Provider received no reimbursements to it during our examination period.

Ohio Medicaid recipients may be eligible to receive personal care aide services that assist the recipient with activities of daily living such as bathing and dressing, general homemaking activities, household chores, personal correspondence, accompanying the consumer to medical appointments or running errands. See Ohio Admin. Code §§ 5160-46-04(B)(1) and 5123:2-9-56

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether the Provider's Medicaid claims for reimbursement 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 an examination of personal care aide services that the Provider rendered to Medicaid recipients and received payment during the period of January 1, 2009 through December 31, 2011.

We received the Provider's claims history from the Medicaid Management Information System (MMIS) and the Medicaid Information Technology System (MITS) database of services billed to and paid by Ohio's Medicaid program. We extracted three paid services where the recipient was potentially a hospital inpatient to review as an exception test. We selected a random sample based on date of service from the remaining sub-population to facilitate a timely and efficient examination of the Provider's services as permitted by Ohio Admin. Code § 5160-1-27(B)(1).

We reviewed the Providers records for service documentation, provider qualifications and reviewed the all services plans for service authorization.

An engagement letter was sent to the Provider January 2, 2014 setting forth the purpose and scope of the examination. An entrance conference was held on February 4, 2014. During the entrance

conference the Provider described her documentation practices and processes for submitting billing to the Ohio Medicaid program. Our fieldwork was performed following the entrance conference.

Results

We reviewed 202 personal care aide services rendered on 94 separate dates of service in the statistical sample and identified 177 errors. We also reviewed three personal care aide services in the inpatient exception test and identified three errors. The basis for our findings is discussed below in more detail.

A. Provider Qualifications

Prior to rendering services, personal care aides are required to complete a competency evaluation program and must maintain a current first aid certification. See Ohio Admin. Code § 5101:3-46-04(B)(7)(a)(i) and (ii) and 5101:3-47-04(B)(7)(i) and (ii)

We noted a one year lapse in the Provider's first aid certification during our examination period. The provider did not have a current first aid certification between August 2009 and September 2010.

Recommendation

The Provider should develop and implement a tracking log to document expiration dates for certifications so that renewals are obtained prior to any lapse. The Provider should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

B. Service Documentation

Statistical Sample

Providers must maintain documentation that shows the date of service delivery, tasks performed or not performed the arrival and departure times and the signatures of the personal care aide and recipient or authorized representative upon completion of service delivery. In addition, progress notes must document communications, unusual events occurring during the visit and the general condition of the recipient. See Ohio Admin. Code §§ 5101:3-46-04(B)(8)(g) and (h) and 5101:3-47-04(B)(8)(g) and (h)

The service documentation for personal care aide services consisted of a weekly form with pre-printed times and identical daily progress notes. The pre-printed times and narrative also did not vary from week to week. We observed occasions when the pre-printed time in and out was manually updated. The weekly sheets also included a daily task list and at least one task was checked for each of the dates of service included in the sample.

Our review of 202 personal care aide services found that documentation for 177 personal care aide services were not signed by the Medicaid recipient or authorized representative after services were rendered but instead was signed once each week. The Provider submitted completed weekly service records from 2012 and 2013, outside of our examination period, that contained daily signatures by recipient's parent.

Exception Test

We reviewed the Provider's documentation for the three dates of services in which other claims showed the recipient was in an inpatient facility. The Provider submitted service documentation

showing that services were provided on each of the three dates. The documentation for the three dates included pre-printed times and daily narrative, tasks performed (checked off as completed) and the Provider's signature. However, we received the inpatient records from the hospital and these clearly documented that that the recipient was an inpatient on these three days. These three services totaling \$111.24 were disallowed.

Recommendation:

The Provider should maintain clinical records in a manner that includes all required elements. The records should include all required signatures for every occurrence after services have been rendered and should accurately reflect the tasks performed or not performed each day. The records should also contain progress notes signed and dated by the personal care aide, documenting communications and any unusual events occurring during the visit, and the general condition of the recipient. The Provider should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

C. Service Authorization

In order to submit a claim for reimbursement, all personal care aides must be identified as a provider on the all services plan that is prior-approved by the designated case management agency. Ohio Admin. Code §§ 5101:3-46-04(B)(5)(d) and 5101:3-47-04(B)(5)(d)

We reviewed the all services plans for each of three recipients the Provider rendered Medicaid services to during our examination period and confirmed that the Provider was listed as an authorized provider to render personal care aide services.

Provider Response

A draft report along with a detailed list of services for which we took findings was mailed to the Provider on July 28, 2014, and the Provider was afforded an opportunity to respond to this examination report.

We did not receive a response from the Provider to the results noted above.

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TONI M. CURRIER

LUCAS COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 26, 2014**