



Dave Yost • Auditor of State

**BOVKISHA LEE
SUMMIT COUNTY**

TABLE OF CONTENTS

Title	Page
Independent Auditor's Report	1
Compliance Examination Report	3
Recommendation: Provider Qualifications.....	5
Recommendation: Service Documentation.....	6
Recommendation: Service Authorization.....	6
Appendix I: Summary of Sample Record Analysis	7

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

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

RE: Bovkisha Lee (formerly Bovkisha Johnson)
Ohio Medicaid #2790145

We examined Bovkisha Lee's (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, 2013 through December 31, 2015.

The Provider entered into an agreement (the Provider Agreement) with the Ohio Department of Medicaid (ODM) to provide services to Medicaid recipients and to adhere to the terms of the agreement, state statutes and rules, federal statutes and rules, including the duty to maintain records supporting claims for reimbursement made by Ohio Medicaid. The Provider is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Provider'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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Provider complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Provider 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 opinion. Our examination does not provide a legal determination on the Provider's compliance with the specified requirements.

Internal Control Over Compliance

The Provider is responsible for establishing and maintaining effective internal control over compliance with the specified Medicaid requirements referred to above. 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 Adverse Opinion

The Provider lacked supporting documentation for over 50 percent of the services examined. For those services with supporting documentation, 77 percent lacked dated Provider and recipient signatures. The Provider rendered services to two individuals but was not consistently authorized on their individual service plans. We also found that the Provider did not consistently maintain her first aid certification and provided services during periods in which she had no current certification. The Provider declined to submit a signed representation letter acknowledging responsibility for maintaining records and complying with applicable laws and regulations regarding Ohio Medicaid reimbursement; establishing and maintaining effective internal control over compliance; making available all documentation related to compliance; and responding fully to our inquiries during the examination.

Basis for Adverse Opinion (Continued)

In addition, we found four dates where the documented arrival and/or departure times overlapped with documented arrival and/or departure times for other recipients on the same day. These overlaps included instances where the arrival time for one recipient was the same as the departure time for a different recipient at a different address and an overlap of minutes between two recipients.

Adverse Opinion on Compliance

In our opinion, the Provider has not complied, in all material respects, with the aforementioned requirements pertaining to provider qualifications, service documentation and service authorization for the provision of personal care aide services for the period of January 1, 2013 through December 31, 2015.

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, 2013 and December 31, 2015 in the amount of \$82,661.00. This finding plus interest in the amount of \$6,342.82 (calculated as of October 19, 2017) totaling \$89,003.82 is due and payable to the ODM upon its adoption and adjudication of this examination report. Services billed to and reimbursed by the ODM, which are not validated in the recipients' records, are subject to recoupment. If waste and abuse¹ are suspected or apparent, ODM and/or the office of the attorney general will take action to gain compliance and recoup inappropriate or excess payments in accordance with rule 5160-1-27 or 5160-26-06 of the Administrative Code.

This report is intended solely for the information and use of the Provider and ODM, and is not intended to be, and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State

October 19, 2017

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 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

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 prevention, diagnosis, evaluation or treatment of an adverse health condition. See Ohio Admin. Code § 5160-1-01(B)

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. Ohio Admin. Code § 5160-1-17.2 (D) and (E)

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(B)(11)

This Provider is a personal care aide located in Summit County who rendered services to five Ohio Medicaid recipients on Ohio Home Care waivers and two recipients on Transitions DD Waivers. During our examination period the Provider received reimbursement of \$176,611.47 for 4,604 personal care aide services (procedure code T1019), rendered on 1,034 dates of service.

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether the Provider's 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 the Provider rendered to Medicaid recipients during the period of January 1, 2013 through December 31, 2015.

We received the Provider's claims history from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We removed 105 services previously identified in structural reviews as non-compliant. The Provider was required to adjust these claims in Medicaid Information Technology System; however, at the time this examination was initiated, the Provider had not submitted the required adjustments.

From the remaining population we used a stratified cluster random sampling approach to facilitate a timely and efficient examination of the Provider's services as permitted by Ohio Admin. Code § 5160-1-27(B)(1). Specifically, we stratified the services by date of service (DOS) into four strata using a modified cumulative frequency square root method (Dalenius-Hodge rule)² the standard deviation and a 56 percent error rate. The final calculated sample size is shown in **Table 1**.

² Sampling of Populations-Methods and Applications, 3rd Ed. By Paul S. Levy and Stanley Lemeshow, Wiley Series in Probability and Statistics, pp. 179-183.

Purpose, Scope, and Methodology (Continued)

Table 1: Statistical Sample – Personal Care Aide Services		
Universe/Strata	Population	Sample
Strata 1: DOS with Three or Less Services	332	50
Strata 2: DOS with Four Services	247	78
Strata 3: DOS with Five or Six Services	335	30
Strata 4: DOS with Seven or More Services	120	30
Total DOS:	1,034	188

We selected a stratified random sample and then obtained the detailed services for the 188 sampled DOS. This resulted in a sample of 828 services.

An engagement letter was sent to the Provider, setting forth the purpose and scope of the examination. During the entrance conference the Provider described her documentation practices; procedures for obtaining all service plans/individual service plans, and process for submitting billing to the Ohio Medicaid program. We tested first aide certificates, service documentation and all services plans/individual service plans for compliance. We sent the Provider a second request for records but received no additional documents.

Results

We examined 828 personal care aide services and found 816 errors. The Provider had no supporting documentation for 424 of the services selected for examination. In addition we found errors related to gaps in first aid certifications, documentation that did not include the required elements, and overlapping arrival and departure times.

The overpayments identified for 163 of 188 DOS (455 of 828 services) from our statistical stratified cluster sample were projected to the Provider's remaining population of paid services. This resulted in a projected overpayment amount of \$91,921 with a 95 percent certainty that the true population overpayment fell within the range of \$80,887 to \$102,956, a precision of plus or minus \$11,035 (12 percent.) 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 (equivalent to method used in Medicare audits). This allows us to say that we are 95 percent certain that the population overpayment is at least \$82,661. A detailed summary of our detailed sample and projection results is presented in **Appendix I**.

While certain services had more than one error, only one finding was made per service. The basis for our findings is described below in more detail.

A. Provider Qualifications

According to Ohio Admin. Code § 5160-46-04(B)(7)³ personal care aide services requires aides to obtain and maintain first aid certification. In addition, Ohio Admin. Code § 5123:2-9-56(C)(3) states a personal care aide shall hold valid "American Red Cross" or equivalent certification in first aid.

We obtained the Provider's first aid cards and noted lapses in first aid certification from January, 1, 2013 through May 31, 2013 and from July 1, 2015 through August 31, 2015.

We found 74 services in the sample rendered during a period in which the Provider did not meet the qualifications to render personal care aide services. These 74 errors were used in the overall projection of amount of \$82,661.

Recommendation:

The Provider should ensure the required first aid certification is maintained. The Provider should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

B. Service Documentation

Ohio Admin. Code §§ 5160-46-04(B)(8)(g) and 5123:2-9-56(E)(2)(g) state that all personal care aide providers must maintain a clinical record that includes documentation of tasks performed or not performed, arrival and departure times, and dated signatures of the provider and recipient or authorized representative, verifying service delivery upon completion of service delivery.

We examined the Provider's documentation to determine if it contained the required elements. We also compared duration documented to units billed to verify that these agreed. We reviewed 828 services and found the following errors:

- 424 services in which there was no documentation to support the service;
- 4 services in which arrival and departure times overlapped the times reported on the same day for a different recipient; and
- 1 service in which the recipient's signature was not documented.

The overpayment for the instances of overlapping service times is based only on the duration of time that overlapped. These 429 errors were used in the overall projection of \$82,661.

In addition, we noted one service in which the time-out was not documented, but the duration of each task was documented for the day. We also noted 312 services in which the Provider's and the recipient's or authorized representative's signatures were not dated. We found that prior to April 27, 2015 signatures on the service documentation were not dated. The Provider stated that she was informed during her annual structural review of this requirement and modified her documentation process to meet the requirement. We did not associate overpayments for these 313 errors.

³ Except as noted, the rules noted in the results section are the numbers effective beginning October 1, 2013. Prior to that time the rules were within the Department of Job and Family Services rules but were renumbered per Section 323.10.70 of Am. Sub. H. B. 59 of the 130th General Assembly to reflect the transfer of the Office of Medical Assistance to the ODM.

B. Service Documentation (Continued)

Recommendation:

The Provider should ensure that only services actually rendered are billed. The Provider should also contemporaneously prepare accurate and reliable documentation for all services rendered and maintain the documentation as required by Ohio Admin. Code §§ 5160-46-04(B) and 5123:2-9-30(E). These issues should be addressed to ensure compliance with Medicaid rules and avoid future findings.

C. Authorization to Provide Service

Ohio Admin. Code § 5160-46-04(B)(5)(d) states that in order to submit a claim for reimbursement, the Provider must be identified on the recipient's services plan and have specified the number of hours for which the provider is authorized to furnish personal care aide services to the recipient. In addition, Ohio Admin. Code § 5123:2-9-56(D)(2) states a provider of personal care aide services shall be identified as the provider and have specified in the individual service plan the number of hours for which the provider is authorized to furnish personal care aide services.

All Services Plan

We obtained All Services Plans from the Provider and through ODM's case management system. We reviewed one All Services Plan that was in effect during the examination period for each recipient to determine if the Provider was authorized to render personal care aide services for the five recipients enrolled in the Ohio Home Care waiver. We found no exceptions.

Individual Service Plan

The Provider did not maintain any service documentation, including Individual Service Plans, for the two recipients enrolled in the Transitions DD waiver. We obtained information from the Summit County Board of Developmental Disabilities and reviewed the plans to determine if the Provider was authorized to render personal care aide services.

We found that the Provider was not authorized to render services to one recipient and was authorized for the second recipient beginning on October 7, 2014; however, the Provider rendered services to this recipient as early as July, 2013.

Recommendation:

The Provider should ensure that services provided and billed to Medicaid are consistent with a recipient's All Services Plan or Individual Service Plan. The Provider should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

Official Response

The Provider was afforded an opportunity to respond to this examination report. The Provider declined an exit conference to discuss the results of this examination and also declined to submit an official response to the results noted above.

Appendix I

Summary of Sample Record Analysis

POPULATION

The population is all paid Medicaid personal care aide services (procedure code T1019), less certain excluded services, net of any adjustments, where the service was performed and payment was made by ODM.

SAMPLING FRAME

The sampling frame was paid and processed claims from MITS. This system contains all Medicaid payments and all adjustments made to Medicaid payments by the State of Ohio.

SAMPLE UNIT

The sampling unit was a date of service. Dates of service were the primary units and services were the secondary units.

SAMPLE DESIGN

We used a stratified cluster random sample.

Description	Results
Number of Population DOS Provided	1,034
Number of Population DOS Sampled	188
Number of DOS Sampled with Errors	163
Number of Population Services Provided	4,604
Number of Population Services Sampled	828
Number of Services Sampled with Errors	455
Total Medicaid Amount Paid for Population	\$176,611.47
Actual Amount Paid for Population Services Sampled	\$31,906.93
Projected Population Overpayment Amount (Point Estimate)	\$91,921
Precision of Overpayment Estimate at 95% Confidence Level	\$11,035 (+/- 12.00%)
Precision of Overpayment Estimate at 90% Confidence Level	\$9,261 (+/- 10.07%)
Single-tailed Lower Limit Overpayment Estimate at 95% Confidence Level (calculated by subtracting the 90% overpayment precision from the point estimate)(equivalent to method used for Medicare audits)	\$82,661

Source: AOS analysis of MITS information and the Provider's medical records

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BOVKISHA LEE

SUMMIT 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
NOVEMBER 30, 2017**