



OHIO AUDITOR OF STATE
KEITH FABER



**I AM BOUNDLESS, INC.
FRANKLIN COUNTY**

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OHIO AUDITOR OF STATE KEITH FABER



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

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

RE: I Am Boundless, Inc., formerly known as Franklin County Residential Services, Inc., The Parent Directed Program
Medicaid Number 2590861

We have examined I Am Boundless, Inc.'s (the Provider's) compliance with specified Medicaid requirements for provider qualifications and service documentation related to the provision of shared living services, adult family living services - daily and 15 minute unit, and homemaker/personal care services during the period of January 1, 2015 through December 31, 2017.

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 and federal statutes and rules including the duty to maintain records supporting claims for reimbursement made by Ohio Medicaid. Management of I Am Boundless, Inc. is responsible for its compliance with the specified requirements. The accompanying Compliance Examination Report identifies the specific requirements examined. 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 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.

Opinion on Compliance

In our opinion, the Provider complied, in all material respects, with the aforementioned requirements pertaining to provider qualifications and service documentation for the period of January 1, 2015 through December 31, 2017.

I Am Boundless, Inc.
Independent Auditor's Report on
Compliance with Requirements of the Medicaid Program

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 identified improper Medicaid payments in the amount of \$6,791.21. This finding plus interest in the amount of \$363.28 (calculated as of June 4, 2019) totaling \$7,154.49 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 records, are subject to recoupment through the audit process. See Ohio Admin. Code § 5160-1-27

This report is intended solely for the information and use of the Provider, the ODM and other regulatory and oversight entities, 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

June 4, 2019

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(A) and (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 waiver services administered by the Ohio Department of Developmental Disabilities. These services are provided by an independent provider or an agency provider.

The Provider is a waived service provider and under Ohio Medicaid provider number 2590861 received reimbursement of \$51,777,301 for 395,111 services including the following:

- 312,216 homemaker personal care services - 15 minute unit (procedure codes MR940, MR970 and MR980);
- 50,118 adult family living services - daily rate (procedure code MR113);
- 11,399 adult family living services - 15 minute unit (procedure code MR114);
- 9,593 shared living services - daily rate (procedure code DD236);
- 4,080 homemaker personal care services - daily rate (procedure code MR108);
- 3,045 community inclusion personal assistance services (procedure code DD115);
- 2,043 homemaker personal care services, 2 staff - 15 minute unit (MR816);
- 1,277 transportation services - per mile unit (procedure code MR941);
- 1,036 community inclusion, agency, services - 15 minute unit (procedure code DD223);
- 120 social work/counseling services - 15 minute unit (procedure code MR947);
- 94 homemaker personal care on site/on call services - 15 minute unit (procedure code MR951);
- 84 non-medical transportation services - per mile unit (procedure code MR067); and
- 6 homemaker personal care services, 3 staff - 15 minute unit (procedure code MR817).

The Provider had an additional Ohio Medicaid number, 0114252. There were no payments made to this number during our examination period and it became inactive on April 3, 2017.

The Provider operates intermediate care facilities (ICFs) and has four Ohio Medicaid numbers associated with these four facilities: 0230349, 0230453, 0230070 and 0230450. Our examination did not include any ICF services.

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.

Purpose, Scope, and Methodology (Continued)

The scope of the engagement was limited to an examination of waiver services as specified below that the Provider billed with dates of service during the period of January 1, 2015 through December 31, 2017 and received payment.

We received the Provider's claims history from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We removed all services with a paid amount of zero.

From this population, we extracted shared living services (procedure code DD236), adult family living services - daily (procedure code MR113), adult family living services - 15 minute unit (procedure code MR114) and homemaker/personal care services (procedure codes MR940 and MR970). We calculated¹ an attribute sample with a 10 percent (+/- five percent) precision range for each population. We used a sampling unit of a service for the Shared Living Services Sample, Adult Family Living Services - Daily Sample and Adult Family Living Daily Services - 15 Minute Unit Sample. We used a sampling unit of a recipient date of service (RDOS) for the Homemaker/Personal Care Services Sample. An RDOS is defined as all services for a given recipient on a specific date of service.

We used a stratified sampling approach for the personal care services sample and simple random samples for the remaining three samples to facilitate a timely and efficient examination as permitted by Ohio Admin. Code § 5160-1-27(B)(1). The calculated samples sizes are shown in **Table 1**.

Table 1: Sample Sizes			
Universe	Population Size	Sample Size	Selected Services
Shared Living Services	9,593 services	384	384
Adult Family Living Services - Daily	50,118 services	397	397
Adult Family Living Services - 15 Minute Unit	11,399 services	386	386
Homemaker Personal Care Services:			
Strata 1: Procedure Code MR940	254,727 RDOS	313 RDOS	313
Strata 2: Procedure Code MR970	56,148 RDOS	100 RDOS	100
Total			1,580

A notification letter was sent to the Provider setting forth the purpose and scope of the examination. During the entrance conference, the Provider described its documentation practices and process for submitting billing to the Ohio Medicaid program. During fieldwork we reviewed service documentation and personnel records. We sent preliminary results and subsequently the Provider submitted additional documentation which we reviewed for compliance prior to the completion of our fieldwork.

Results

While certain services had more than one error (instance of non-compliance), only one finding was made per service. The non-compliance and basis for our findings is discussed below in more detail.

¹ We used the formulas described in the Government Accountability Office's Program Evaluation and Methodology Design Transfer Paper No. 6 (pages 128-132) to calculate the homemaker personal care services sample size and the U.S. Department of Health and Human Services/Office of Inspector General's (HHS/OIG) RATSTATS statistical program to calculate the sample sizes for the remaining three samples.

Results (Continued)

Shared Living Services Sample

We examined 384 services and found seven errors. The identified errors are included in the improper payment amount \$952.08.

Adult Family Living Services - Daily Sample

We examined 397 services and found 11 errors. The identified errors are included in the improper payment amount of \$926.02.

Adult Family Living Daily Services - 15 Minute Unit Sample

We examined 386 services and found 16 errors. The identified errors are included in the improper payment amount of \$917.44.

Homemaker Personal Care Services Sample

We examined 413 services and found 42 errors. The identified errors are included in the improper payment of \$3,995.67.

A. Provider Qualifications

Exclusion and Suspension Lists

Per Ohio Admin. Code § 5160-1-17.2, in signing the Medicaid provider agreement, the 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 selected a random sample of 100 of the 501 individuals who rendered services in the samples and compared the names of those selected individuals to the Office of Inspector General exclusion database and the ODM exclusion or suspension list.

We found no matches on an exclusion or suspension list.

Direct Service Providers

According to Ohio Admin. Code § 5123:2-2-01, an agency provider shall ensure that each employee who renders direct services holds a valid "American Red Cross" or equivalent certification in first aid and cardiopulmonary resuscitation which includes an in-person skills assessment.

We reviewed first aid and CPR certifications for the 100 individuals randomly selected for the exclusion and suspension list test and found three individuals had no first aid and/or CPR certification and nine individuals rendered services during a lapse in first aid and/or CPR certification.

Shared Living Services Sample

We found no provider qualification errors.

A. Provider Qualifications (Continued)

Adult Family Living Services - Daily Sample

We examined 397 services and found two services rendered by an aide who lacked first aid and/or CPR certification on the date of service. These two errors are included in the improper payment amount of \$926.02.

Adult Family Living Daily Services - 15 Minute Unit Sample

We found no provider qualification errors.

Homemaker/Personal Care Services Sample

We examined 413 services and found 11 services rendered by an aide who lacked first aid and/or CPR certification on the date of service. These 11 errors are included in the improper payment amount of \$3,995.67.

Recommendation:

The Provider should improve its internal controls to ensure all personnel meet applicable requirements prior to rendering direct care services. The Provider should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

B. Service Documentation

Documentation requirements for shared living services, adult family living services and homemaker/personal care services include, but are not limited to, a description of the service delivered and the signature of the person delivering the service. Adult family living services - 15 minute unit and homemaker/personal care services also require the beginning and end times of the delivered service. See Ohio Admin. Code §§ 5123:2-9-30(E), 5123:2-9-32(F) and 5123:2-9-33(E)

We applied these requirements to the Provider's documentation and identified any instances of non-compliance. For errors where the number of units billed exceeded the documented duration, the improper payment was based on the unsupported units.

Shared Living Services Sample

We examined 384 services and found seven services in which there was no documentation to support the payment. These seven errors are included in the improper payment amount of \$952.08.

Adult Family Living Services - Daily Sample

We examined 397 services and found six services in which there was no documentation to support the payment and three services in which there was no description of the service rendered. These nine errors are included in the improper payment amount of \$926.02.

Adult Family Living Daily Services - 15 Minute Unit Sample

We examined 386 services and found the following errors:

- 11 services in which the units billed exceeded the documented duration of the service;
- 2 services in which there was no documentation to support the payment;
- 2 services in which there was no description of services rendered; and
- 1 service in which the time in and time out were not recorded.

B. Service Documentation (Continued)

These 16 errors are included in the improper payment amount of \$917.44.

Homemaker/Personal Care Services Sample

We examined 413 services and found the following errors:

- 15 services in which the units billed exceeded the documented duration of the service;
- 10 services in which there was no documentation to support the payment; and
- 6 services in which there was no description of services rendered.

These 31 errors are included in the improper payment amount of \$3,995.67.

Recommendation:

The Provider should develop and implement procedures to ensure that all service documentation fully complies with requirements contained in Ohio Medicaid rules. In addition, the Provider should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement. The Provider should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

Official Response

The Provider submitted an official response to the results of this examination which is presented in **Appendix I**. We did not examine the Provider's response and, accordingly, we express no opinion on it.



I Am Boundless, Inc.
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iamboundless.org

June 18, 2019

Kristi Erlewine, Chief Auditor
Medicaid/Contract Audit Section
88 East Broad Street
Columbus, Ohio 43215

Dear Ms. Erlewine,

This letter serves as I Am Boundless, Inc. official response for the examination of selected services completed by the Ohio State Auditor's Office on January 21, 2019 for the examination period of January 1, 2015 to December 31, 2017. Below are the internal controls implemented by I Am Boundless.

In 2017, I Am Boundless implemented a new tracking system for personnel requirements. This system increased our employee's ability to self-monitor and update all requirements. Additionally, support was added in the human resources department in 2017 to provide a second layer of monitoring of all pre-employment requirements for direct support professionals and all ongoing personnel requirements per state rules and regulations. All employee personnel records are reviewed by the Director or designee of the Parent Directed Program prior to hire for all direct support professionals.

I Am Boundless, Inc. developed and implemented procedures to ensure that all service documentation fully complies with requirements contained in Ohio Medicaid rules. In 2017, I Am Boundless implemented an electronic time system and service documentation system to ensure services rendered are complete and accurate prior to submitting claims for reimbursement. This electronic time system also ensures accuracy of units of service billed. We implemented quality controls for weekly monitoring of services to ensure accuracy and completeness of all service documentation.

A compliance department was added to I Am Boundless in 2019 to provide added internal and independent oversight over the various programs. The Parent Directed Program will regularly be reviewed to monitor compliance.

I Am Boundless believes these actions will avoid any of the identified issues noted in the findings and ensure compliance with Medicaid rules.

Sincerely,

Angie Cichon
Director, Family Living Services

OHIO AUDITOR OF STATE
KEITH FABER



I AM BOUNDLESS

FRANKLIN 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
JULY 9, 2019**