



OHIO AUDITOR OF STATE  
**KEITH FABER**





**COMMUNITY ACTION AGAINST ADDICTION  
CUYAHOGA 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 SUBSTANCE USE DISORDER SERVICES**

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

RE: Community Action Against Addiction  
Ohio Medicaid Number: 2942641 NPI Number: 1083672372

We examined Community Action Against Addiction's (CAAA's) compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of psychotherapy services and provider qualifications and service documentation related to the provision of methadone administration services during the period of January 1, 2018 through June 30, 2018. We also included in our scope methadone administration services to recipients that received more than one daily administration.

CAAA entered into an agreement (the Provider Agreement) with the Ohio Department of Medicaid (the Department) 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 reimbursements made by Ohio Medicaid. Management of CAAA is responsible for its compliance with the specified requirements. The accompanying Compliance Section identifies the specific requirements examined. Our responsibility is to express an opinion on CAAA'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 CAAA complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether CAAA 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 CAAA's compliance with the specified requirements.

### ***Internal Control over Compliance***

CAAA 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 CAAA's internal control over compliance.

***Basis for Qualified Opinion***

Our examination disclosed that in a material number of instances, CAAA did not maintain necessary service documentation to support psychotherapy services billed to, and paid by, Ohio Medicaid. In addition, the exception test on methadone administration services found that 50 percent of these services lacked supporting documentation.

***Qualified Opinion on Compliance***

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, CAAA has complied, in all material respects, with the aforementioned requirements for psychotherapy services and methadone administration services for the period of January 1, 2018 through June 30, 2018.

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 CAAA's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$2,329.64. This finding plus interest in the amount of \$183.99 (calculated as of July 28, 2021) totaling \$2,513.63 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. See Ohio Admin. Code § 5160-1-27

This report is intended solely for the information and use of the CAAA, 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

July 28, 2021

## **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. 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

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)

#### *Addiction Services*

Under provider number 2942641, CAAA is identified as an Ohio Department of Mental Health and Addiction Services licensed treatment program and received \$1,373,930 in payments for 61,239 services during the examination period. CAAA also received \$72,522 in managed care payments which were not included in the scope of the examination.

### **Purpose, Scope, and Methodology**

The purpose of this examination was to determine whether CAAA's Medicaid 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 for the engagement was limited to methadone administration (procedure code H0020) and psychotherapy services (90832, 90834 and 90837) as described below for which CAAA billed with dates of service from January 1, 2018 through June 30, 2018 and received payment.

We received CAAA's claims history from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We removed all claims paid at zero, Medicare co-payments, third-party payments and managed care encounters.

From the total paid services population, we extracted all methadone administration services. We then extracted all recipient dates of service (RDOS) in which more than one unit of methadone administration service was billed for the same recipient. An RDOS is defined as all services for a given recipient on a specific date of service. We selected all 112 RDOS that matched this criteria to test in their entirety (Methadone Administration Services - Greater than One Daily Administration Exception Test).

From the remaining population of methadone administration services, we selected a simple random sample of services. We then extracted the following psychotherapy service; procedure codes 90832 (30 minutes); 90834 (45 minutes); and 90837 (60 minutes) from the remaining population of services into a separate file and selected a simple random sample of services. We used a statistical sampling approach to examine services in order to facilitate a timely and efficient examination as permitted by Ohio Admin. Code § 5160-1-27(B)(1).

The exception test and calculated sample sizes are shown in **Table 1**.

**Purpose, Scope, and Methodology (continued)**

<b>Table 1: Exception Test and Sample Sizes</b>		
<b>Universe</b>	<b>Population Size</b>	<b>Services Selected</b>
<b>Exception Test</b>		
Methadone Administration Services - Greater than One Daily Administration (H0020)	112 RDOS	224
<b>Samples</b>		
Methadone Administration Services (H0020)	50,752	61
Psychotherapy Services (90832, 90834 and 90837)	2,528	57
<b>Total</b>		<b>342</b>

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

**Results**

The summary results of the compliance examination are shown in **Table 2**. The noncompliance and basis for the findings is discussed below in more detail.

<b>Table 2: Results</b>				
<b>Universe</b>	<b>Services Examined</b>	<b>Non-compliant Services</b>	<b>Non-compliance Errors</b>	<b>Improper Payment</b>
<b>Exception Test</b>				
Methadone Administration Services - Greater than One Daily Administration	224	112	120	\$1,834.56
<b>Samples</b>				
Methadone Administration Services	61	0	0	\$0.00
Psychotherapy Services	57	6	6	\$495.08
<b>Totals</b>	<b>342</b>	<b>118</b>	<b>126</b>	<b>\$2,329.64</b>

**A. Provider Qualifications**

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 20 individual practitioners in the service documentation for the selected services and compared their names to the Office of Inspector General's exclusion database and the Department's exclusion/suspension list. We found no matches on the exclusion/suspension list. We also compared identified owners and administrative staff names to the same data base and list and found no matches.



**A. Provider Qualifications (Continued)**

For the six certified practitioners and 14 licensed practitioners in the service documentation for this examination, we verified via the Ohio e-License Center website that their certifications or licenses were current and valid on the first date found in our selected services and were active during the remainder of the examination period.

**B. Service Documentation**

Documentation requirements include the date, time of day, and duration of service contact. See Ohio Admin. Code § 5160-8-05(F)

For errors where units billed exceeded the documented duration, the improper payment was based on unsupported units.

*Methadone Administration Services - Greater than One Daily Administration Exception Test*

The 224 services examined contained 112 instances in which there was no documentation to support the payment. These 112 errors resulted in the improper payment amount of \$1,834.56.

We also noted eight instances in which a take home dose was modified as a daily administration dose. These instances of non-compliance did not result in improper payments because both modifiers pay at the same rate.

*Psychotherapy Services Sample*

The 57 services examined contained four instances in which there was no service documentation to support the payment and one instance in which the units billed exceeded the documented duration. These five errors are included in the improper payment amount of \$495.08.

*Methadone Administration Services Sample*

All 61 service documentation contained the required elements.

**Recommendation**

CAAA should review its quality review process to develop and implement procedures to ensure that documentation is present, complete, and accurate and that units and modifiers billed agree to the documentation prior to submitting claims for reimbursement. CAAA should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

**C. Authorization to Provide Services**

A treatment plan must be completed within five sessions or one month of admission, whichever is longer, must specify mutually agreed treatment goals and track responses to treatment and is expected to bear the signature of the professional who recorded it. See Ohio Admin. Code § 5160-8-05(F)

*Psychotherapy Services Sample*

Of the 53 services for which CAAA had documentation to support the service, there was one treatment plan which was not signed by the agency staff person who was responsible for developing the plan. This error is included in the improper payment amount of \$495.08.

We did not test service authorization for methadone administration services.

Community Action Against Addiction  
Cuyahoga County  
Independent Auditor's Report on  
Compliance with the Requirements of the Medicaid Program

**C. Authorization to Provide Services (Continued)**

**Recommendation**

CAAA should development and implement controls to ensure all individual treatment plans are complete and signed by the agency staff person who developed the plan. CAAA should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

**Official Response**

CAAA declined to submit an official response to the results noted above.

# OHIO AUDITOR OF STATE KEITH FABER



## COMMUNITY ACTION AGAINST ADDICTION

### CUYAHOGA 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 9/23/2021

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)