



OHIO AUDITOR OF STATE  
**KEITH FABER**





**NATIONAL YOUTH ADVOCATE PROGRAM, INC.  
FRANKLIN COUNTY**

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# 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 MENTAL HEALTH SERVICES**

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

RE: National Youth Advocate Program, Inc.  
Ohio Medicaid Number: 2892946 and NPI: 1679721906

We examined National Youth Advocate Program, Inc. (the Provider's) compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of individual therapeutic behavioral services and psychotherapy with patient services (30, 45 and 60 minutes) during the period of January 1, 2018 through June 30, 2018.

We also tested instances in which other Ohio Medicaid providers were paid for the same recipient, service date and procedure code.

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 reimbursements made by Ohio Medicaid. Management of National Youth Advocate Program, 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.

***Basis for Qualified Opinion***

Our examination disclosed that, in a material number of instances, treatment plans for individual psychotherapy services did not contain the signature of the person who recorded it and treatment plans for individual therapeutic behavioral services were not present, did not authorize the service and/or were not signed.

***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 for individual therapeutic behavioral services and psychotherapy with patient services (30, 45 and 60 minutes) 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 the Provider's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$4,134.72. This finding plus interest in the amount of \$208.38 (calculated as of the date of this report) totaling \$4,343.10 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 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

January 21, 2021

## **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

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)

#### *Mental Health Services*

Under provider number 2892946, the Provider is identified as an Ohio Department of Mental Health provider and received \$2,998,863 in payments for 44,389 services during the examination period. The Provider also received \$3,665 in managed care payments which were not included in the scope of this examination.

#### *Addiction Services*

Under provider number 0065835, the Provider is identified as an Ohio Department of Mental Health and Addiction Services licensed treatment program and received \$21,304 in payments for 290 services during the examination period. The Provider also received \$123 in managed care payments. We did not examine any services associated with this Medicaid provider number.

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

The purpose of this examination was to determine whether the Provider'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 therapeutic behavioral services (code H2019) and psychotherapy with patient services (codes 90832 (30 minutes), 90834 (45 minutes) and 90837 (60 minutes)), as specified below for which the Provider billed with dates of service from January 1, 2018 through June 30, 2018 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. From the total paid services population, we removed all claims paid at zero, claims with co-payments and claims with third party payments. During planning, we noted instances in which other Ohio Medicaid providers were paid for the same recipient, service date and procedure code.

In order to test a selection of these services (Potential Duplicate Services Exception Test), we summarized the number of unique recipients that received services during the examination period and extracted the services rendered on the date of service with the highest number of services. We then searched the claims history for paid services to any other Ohio Department of Mental Health providers for these same recipients on this date.

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

There were 27 services in which the Provider was paid for the same recipient on the same date as 15 other providers<sup>1</sup>. From this population, we selected the two providers with the most potential duplicates and extracted those potential duplicates to test in their entirety.

From the remaining population, we extracted all therapeutic behavioral services (code H2019) into a separate file and summarized it by recipient date of service (RDOS). A RDOS is defined as all services for a given recipient on a specific date of service. We selected a simple random sample of these RDOS and then obtained the detailed services for the selected RDOS.

We then separately extracted all psychotherapy with patient 30 minutes (code 90832), with patient 45 minutes (code 90834), and with patient 60 minutes (code 90837) and stratified by service code. We summarized each strata by RDOS and selected random sample by strata. We obtained the detailed services for each selected RDOS. This resulted in a stratified random sample of psychotherapy with patient 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 calculated sample sizes are shown in **Table 1**.

<b>Table 1: Exception Tests and Sample Sizes</b>			
<b>Universe</b>	<b>Population Size</b>	<b>Sample Size</b>	<b>Services Selected</b>
<b>Exception Test:</b>			
Potential Duplicate Services (H2019 and 90837)	9		9
<b>Samples:</b>			
Psychotherapy with Patient:			
30 Minutes (90832)	5,021 RDOS	58 RDOS	58
45 Minutes (90834)	3,417 RDOS	58 RDOS	58
60 Minutes (90837)	<u>11,140 RDOS</u>	<u>62 RDOS</u>	<u>62</u>
Total for Psychotherapy with Patient Sample	19,578 RDOS	178 RDOS	178
Therapeutic Behavioral Services (H2019)	6,450 RDOS	58 RDOS	58
<b>Total</b>			<b>245</b>

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 billing process. During fieldwork, we reviewed service documentation and personnel records. We sent preliminary results to the Provider 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.

<sup>1</sup> There was a total of 55 services provided by 16 providers to the same recipients on same date; 27 of the 55 were paid to National Youth Advocate Program, Inc. We compared National Youth Advocate Program, Inc.'s documentation to the documentation received from two other providers.



**Results (Continued)**

<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>
Potential Duplicate Services Exception Test	9	0	0	\$0.00
Psychotherapy with Patient Sample	178	32	34	\$2,380.28
Therapeutic Behavioral Services Sample	58	20	22	\$1,754.44
<b>Total</b>	<b>245</b>	<b>52</b>	<b>56</b>	<b>\$4,134.72</b>

**A. Provider Qualifications**

*Exclusion or Suspension List*

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 identified 81 licensed practitioners and 21 unlicensed practitioners in the service documentation for the selected services and compared their names to the Office of Inspector General exclusion database and the ODM's exclusion or suspension list. We found no matches on the exclusion or suspension list.

We also compared identified administrative staff names to the exclusion or suspension list and found no matches.

For the 81 licensed practitioners, we verified via the Ohio e-License Center website that their licenses were current and valid on the first date of service found in our selected services and were active during the remainder of the examination period.

We then compared each individual identified as a licensed rendering practitioner to the qualifications contained in Ohio Admin. Code §§ 5160-8-05(C) and 5160-27-01(A).

All of the licensed individuals met the required qualifications for the services rendered.

For the 21 unlicensed practitioners, we obtained documentation from the Provider to determine the applicable designation based on education/experience levels. We then compared each individual identified as an unlicensed practitioner to the qualifications contained in Admin. Code § 5160-27-01(A)(6).

All of the unlicensed practitioners met the required qualifications for the services rendered.

**B. Service Documentation**

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

Per the ODM Provider Requirements and Reimbursement Manual, effective for dates of service beginning January 1, 2018, practitioner modifiers are required when submitting claims to Ohio Medicaid as they are used to count towards soft limits, price services and adjudicate claims appropriately.

**B. Service Documentation (Continued)**

*Potential Duplicate Services Exception Test*

We obtained service documentation from two other providers for the services in which they also received Ohio Medicaid reimbursement for the same recipient, service date and procedure code. We compared times of service delivery and found no overlapping services or other errors.

*Psychotherapy with Patient Sample*

The 178 services examined contained one instance in which there was no documentation to support the service. This error is included in the improper payment amount of \$2,380.28.

*Therapeutic Behavioral Services Sample*

The 58 services examined contained one instance in which there was no documentation to support the service. This error is included in the improper payment amount of \$1,754.44.

**Recommendation:**

The Provider should implement a review process to ensure that documentation is present prior to billing for a service. The Provider should address the identified issue 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 a month of admissions, whichever is longer, and must specify mutually agreed treatment goals and track responses to treatment. In addition, the record is expected to bear the signature of the person who recorded it. See Ohio Admin. Code § 5160-8-05(F)

*Psychotherapy with Patient Sample*

The 178 services examined contained the following errors:

- 21 instances in which the treatment plan was not signed by the person who recorded it;
- 6 instances in which there was no treatment plan; and
- 6 instances in which the treatment plan did not authorize the service.

These 33 errors are included in the improper payment amount of \$2,380.28.

*Therapeutic Behavioral Services Sample*

The 58 services examined contained the following errors:

- 10 instances in which the treatment plan did not authorize the service;
- 7 instances in which there was no treatment plan; and
- 4 instances in which the treatment plan was not signed by the person who recorded it.

These 21 errors are included in the improper payment amount of \$1,754.44.

We limited our testing of service authorization to the Psychotherapy with Patient and Therapeutic Behavioral Services Samples.

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

**Recommendation:**

The Provider should ensure that all individual treatment plans are completed within the required timeframe and are signed by the person who recorded it. In addition, the Provider should ensure services billed are authorized by a treatment plan. The Provider should address these issues to ensure compliance with Medicaid rules and avoid future findings.

**Official Response**

The Provider declined to submit a response to the results noted above.

# OHIO AUDITOR OF STATE KEITH FABER



**NATIONAL YOUTH ADVOCATE PROGRAM, INC.**

**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 2/4/2021**

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