



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit  
88 East Broad Street  
Columbus, Ohio 43215  
(614) 466-3340  
ContactMCA@ohioauditor.gov

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO SELECT CHIROPRACTIC SERVICES

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

RE: Sparks Family Chiropractic, Inc.  
Ohio Medicaid Number: 2698595 NPI: 1699857722

We were engaged to examine Sparks Family Chiropractic, Inc. (the Provider's) compliance with specified Medicaid requirements for provider qualifications and service documentation related to the provision of chiropractic services during the period of January 1, 2018 through December 31, 2019. The Provider is responsible for compliance with the specified requirements.

The Provider entered into an 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 all records necessary and in such form so as to fully disclose the extent of services provided and significant business transactions. Management of Sparks Family Chiropractic, Inc. is responsible for its compliance with the specified requirements.

The scope of this examination included testing compliance with Ohio Admin. Code § 5160-8-11 which requires chiropractic providers to hold a valid Ohio license and Ohio Admin. Code § 5160-1-17.2 which specifies that an individual practitioner, owner, director, officer or employee of the provider cannot be currently subject to sanction or otherwise prohibited from providing services.

In addition we selected all eight chiropractic manipulative treatment (CMT); spinal, one to two regions (procedure code 98940), all 15 CMT; spinal, three to four regions (procedure code 98941) and a random sample of 102 chiropractic CMT; spinal, five regions (procedure code 98942) to test compliance with Ohio Admin. Code § 5160-1-27. We selected this Provider because 99.7 percent of the CMT services it billed to Ohio Medicaid were for five regions, the highest level of service.

### ***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 Disclaimer of Opinion***

Initially the Provider responded to errors in the procedure codes used to bill services stating that these were due to its consideration that the cervical region is two distinct regions which is contrary to the current procedure terminology (CPT) codebook which considers them one region<sup>1</sup>. Ohio Admin Code § 5160-1-19(C) requires providers to bill pursuant to the CPT codebook. Subsequently, the Provider acknowledged that records had been altered to match the billed procedure code prior to submitting them for the examination. During fieldwork, the Provider demonstrated its electronic health record system and there was no indication when a note was written or when it was edited. In addition, there was no dated signature on the service documentation.

Based on the information gathered, we were unable to gain sufficient reliance on the Provider's service documentation. These matters were referred to the Department and other regulatory bodies.

***Disclaimer of Opinion***

Our responsibility is to express an opinion on the Provider's compliance with the specified Medicaid requirements based on conducting the examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Because of the limitation on the scope of our examination discussed in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the Provider's compliance with the aforementioned requirements for chiropractic services for the period of January 1, 2018 through December 31, 2019.

This report is intended solely for the information and use of 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

August 3, 2021

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<sup>1</sup> Per the CPT Codebook, the five spinal regions: Cervical region (atlanto-occipital joint); Lumbar region; Pelvic region (sacro-iliac joint); Sacral region; and Thoracic region.

# OHIO AUDITOR OF STATE KEITH FABER



**SPARKS FAMILY CHIROPRACTIC, INC.**

**FAIRFIELD 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 11/23/2021**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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[www.ohioauditor.gov](http://www.ohioauditor.gov)