



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 BEHAVIORAL HEALTH SERVICES

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

RE: A Renewed Mind  
Ohio Medicaid Numbers: 2901033 & 2963995 NPI: 1902084528 & 1760749444

We examined compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of individual therapeutic behavioral (TBS) and group therapeutic behavioral services (day treatment) for A Renewed Mind during the period of July 1, 2018 through June 30, 2020.

In addition, we tested select payments for services rendered via telehealth, individual registered nursing (RN) services as well as, payments for the same recipient and date of service as a residential treatment program service. We also tested all instances where more than one unit of intensive outpatient program (IOP) or partial hospitalization (PH) services were paid for the same recipient on the same date.

A Renewed Mind 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 provider agreement, Ohio Revised Code, Ohio Administrative Code, and 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 A Renewed Mind is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on A Renewed Mind's compliance with the specified Medicaid requirements based on our examination.

The purpose of this examination was to determine whether A Renewed Mind's claims for payment complied with Ohio Medicaid regulations. 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.

We tested compliance with Ohio Admin. Code § 5160-1-17.2(H) which specifies that a provider cannot be currently subject to sanction or otherwise prohibited from providing services. We verified via the Ohio e-License center website that each rendering practitioner that required a license or certification, had a current and valid license or certification on the first date of service found in our selected payments and was active during the remainder of the examination period. We found no noncompliance.

We obtained service documentation from A Renewed Mind for the following payments:

- 57 individual TBS services (billed per 15 minute unit) and three RN services (H2019);
- 60 day treatment services (H2012 – billed per hour and H2020 – billed per diem);
- 13 IOP and PH payments (H0015) in which more than one unit was billed per day per recipient;
- 60 psychotherapy (90832, 90834 and 90837) and evaluation and management services (99214) billed with a telehealth modifier; and
- 33 psychotherapy (90853) and nursing services (H2017 and H2019) which were billed on the same day for the same recipient as a residential treatment program service.

We compared the service documentation for the selected services to the elements in Ohio Admin. Code §§ 5160-27-02(H) and 5160-8-05(F) which requires documentation to include the date, time of day, and duration of service contact. We also compared units billed to documented duration.

The 13 IOP and PH payment examined contained two instances in which the same group was billed as both IOP and PH and the service documentation supported only the IOP payment. We also found seven instances in which multiple units of IOP were paid; however, A Renewed Mind had documentation for a separate group counseling service. We confirmed that the additional group had not been paid. For these seven errors, we identified an improper payment based on the difference in the rate for IOP and group counseling. We identified an improper payment for these nine errors in the amount of \$1,353.12.

All other services examined were supported by service documentation that contained the required elements and we found no variances in the units billed.

We also obtained treatment plans for the sampled TBS and day treatment services and tested for compliance with Ohio Admin. Code § 5160-8-05(F) which requires a treatment plan must be completed within five sessions or one month of admission and bear the signature of the professional who recorded it. There was one instance in which there was no treatment plan to authorize service rendered. As a result, we identified an improper payment of \$203.68.

**Recommendation:** A Renewed Mind should develop and implement procedures to ensure that all service documentation, including treatment plans, and billing practices fully comply with requirements contained in Ohio Medicaid rules. A Renewed Mind should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

**Response:** A Renewed Mind stated it has reviewed the findings in the examination report and will comply with the recommendation.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether A Renewed Mind complied, in all material respects, with the specified requirements referenced above. We are required to be independent of A Renewed Mind and to meet out ethical responsibilities, in accordance with the ethical requirements established by the AICPA related to our compliance examination.

An examination involves performing procedures to obtain evidence about whether A Renewed Mind 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 A Renewed Mind's compliance with the specified requirements.

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

A Renewed Mind 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 A Renewed Mind's internal control over compliance.

### ***Opinion on Compliance***

In our opinion, A Renewed Mind has complied, in all material respects, with the aforementioned requirements of TBS and Day Treatment services for the period of July 1, 2018 through June 30, 2020.

A Renewed Mind  
Wood County  
Independent Auditor's Report on  
Compliance with Requirements of the Medicaid Program  
Page 3

Our testing was limited to the specified Medicaid requirements detailed above. We did not test other requirements and, accordingly, we do not express an opinion on A Renewed Mind's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$1,556.80. This finding plus interest in the amount of \$92.38 (calculated as of June 23, 2022) totaling \$1,649.18 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 A Renewed Mind, 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

June 23, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**A RENEWED MIND**

**WOOD 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 8/16/2022**

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

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