



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 BEHAVIORAL HEALTH SERVICES

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

RE: Cornell Abraxas Group LLC
Ohio Medicaid Numbers: 2876928 & 0063924 NPIs: 1134385669 & 1376518902

We examined compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of therapeutic behavior services, intensive outpatient program (IOP) and partial hospitalization services during the period of July 1, 2018 through June 30, 2020 for Cornell Abraxas Group LLC (Cornell Abraxas). During the examination period, the provider's legal name was Cornell Abraxas Group, Inc. Cornell Abraxas reported in the Medicaid Information Technology system (MITS) that it did business as Abraxas Ohio; however, we found no record that this name has been reported to the Ohio Secretary of State.

In addition, we tested all services reimbursed on behalf of the same recipient and date of service as the sampled IOP and partial hospitalization services. We also tested a select number of instances in which services were reimbursed on behalf of the same recipient and date of service as a residential treatment program service.

Cornell Abraxas 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 Cornell Abraxas is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on Cornell Abraxas' compliance with the specified Medicaid requirements based on our examination.

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 also verified via the Ohio e-License Center website that each rendering practitioner was licensed or certified and it was current and valid on the first date of service found in our selected services and was active during the remainder of the examination period.

The Department requires that providers and practitioners who want to furnish Medicaid covered services to Medicaid recipients enroll as Medicaid providers. This includes both providers and practitioners who will submit claims seeking reimbursement for services furnished to Medicaid recipients and rendering practitioners who are employed by provider groups or organizations who will submit claims to the department for payment. See Ohio Admin. Code § 5160-1-17. We searched MITS to verify that each rendering practitioner had an active Medicaid provider number for the examination period and found four of the 79 rendering practitioners (5 percent) were not registered with Ohio Medicaid. We did not associate an improper payment for the services rendered by these practitioners.

We further tested compliance with Ohio Admin. Code §§ 5160-27-02(H) and 5160-8-05(F) which requires documentation include the date, time of day, and duration of service contact. We applied these requirements to all services examined. We also compared the services billed to the coverage requirements and limitations set by the Medicaid managed care organization (MCO) that rendered the payment.

We tested 27 instances in which other services (procedure codes 90834, 90837, 99211, 99212, H0005 and H0015) were billed on the same day for the same recipient as a residential treatment program service (H2036). While the Department's guidance indicates that these services cannot be billed in conjunction with residential treatment, we confirmed with the MCO that it did not apply this limitation during the examination period. All services were supported by service documentation which included the required elements.

We also examined a random sample of 60 therapeutic behavior services (H2020) and identified one instance in which the required duration was not met. This resulted in an improper payment of \$112.41.

Further, we examined a random sample of 84 IOP and partial hospitalization services (H0015) and also identified and examined all additional services (90832, 90834, 90837, 90847, 99211, 99212 and H0006) billed on the same day for the same recipient as the sampled service. There were two instances in which the required duration for partial hospitalization was not met and one instance in which there was no documentation to support the payment. This resulted in an improper payment of \$252.19.

We also noted instances in which only the appointment time was documented on the progress note and the actual service delivery times were not documented. We did not associate any improper payments with these instances.

We also tested the sampled services for compliance with Ohio Admin. Code § 5160-8-05(F) which requires a treatment plan be completed within five sessions or one month of admission, include treatment goals and bear the signature of the professional who recorded it. All sampled services were supported by a signed treatment plan.

Recommendation: Cornell Abraxas should ensure that only services rendered by an eligible practitioner are billed to the Ohio Medicaid program and that staff are documenting actual service delivery time. In addition, Cornell Abraxas should develop and implement procedures to ensure that all service documentation and billing practices fully comply with requirements of the Medicaid program. Cornell Abraxas should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

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 Cornell Abraxas complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether Cornell Abraxas 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 modified opinion. Our examination does not provide a legal determination on Cornell Abraxas' compliance with the specified requirements.

Internal Control over Compliance

Cornell Abraxas 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 Cornell Abraxas' internal control over compliance.

Basis for Qualified Opinion

Our examination disclosed that, in a material number of instances, rendering practitioners did not have an approved individual provider agreement with the Department.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, Cornell Abraxas complied, in all material respects, with the aforementioned requirements of therapeutic behavior services, IOP and partial hospitalization services for the period of July 1, 2018 through June 30, 2020.

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 Cornell Abraxas' compliance with other requirements.

We identified improper Medicaid payments in the amount of \$364.60. This finding plus interest in the amount of \$19.82 (calculated as of April 6, 2022) totaling \$384.42 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 Cornell Abraxas, 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

April 6, 2022

OHIO AUDITOR OF STATE KEITH FABER



CORNELL ABRAXAS GROUP LLC

RICHLAND 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 5/17/2022

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This report is a matter of public record and is available online at
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