



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 PHARMACY PAYMENTS

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

RE: Klein's Assuremed Solutions, Inc.
Ohio Medicaid Number: 0199760 NPI: 1487924924

We examined compliance with specified Medicaid requirements for provider qualifications and service documentation related to fee-for-service payments for pharmacy services rendered during the period of July 1, 2019 through June 30, 2020 for Klein's Assuremed Solutions, Inc. (Klein's). In addition, we tested instances in which fee-for-service payments were made for the same drug ordered by different prescribers for the same recipient and dispensed on the same date.

Klein's 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 Klein's is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on Klein's 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 dispensing pharmacist was licensed 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.

We further tested compliance with Ohio Admin. Code § 5160-9-06 which require all records of prescriptions to comply federal and state regulations and shall be retained by the provider for a period of six years from the date of payment of the claim and, if an audit is initiated during this time, records must be retained until the audit is resolved. We obtained prescriptions and dispensing records from Klein's and compared the drug name, strength, quantity and ordering provider on the prescription to the dispensing record. We also ensured the prescription was not expired.

We tested 24 instances in which the same drug, ordered by different prescribers, was dispensed on behalf of the same recipient on the same date. Klein's had documentation to support all 49 associated payments and indicated that its pharmacists are required to complete a review of the patient profile to ensure the prescriptions are dispensed appropriately.

From the remaining population of fee-for-service pharmacy services, we selected a random sample of 60 recipient dates of service (RDOS) and obtained all services on these RDOS. A RDOS is defined as all services for a given recipient on a specific date of service.

All 293 services included in the 60 RDOS were supported by a dispensing record that matched the prescription. We found no instances of an expired prescription, no variances in the drug name or strength and the quantity dispensed did not exceed the prescribed quantity.

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 Klein's complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Klein's and to meet our 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 Klein's 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 Klein's compliance with the specified requirements.

Internal Control over Compliance

Klein's 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 Klein's internal control over compliance.

Opinion on Compliance

In our opinion, Klein's complied, in all material respects, with the aforementioned requirements for the selected payments of pharmacy services for the period of July 1, 2019 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 Klein's compliance with other requirements.

This report is intended solely for the information and use of Klein's, 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

May 16, 2022

OHIO AUDITOR OF STATE KEITH FABER



KLEIN'S ASSUREMED SOLUTIONS, INC.

SUMMIT 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 6/21/2022

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