



OHIO AUDITOR OF STATE
KEITH FABER



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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 PAYMENTS FOR PHARMACY SERVICES

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

RE: The Oak Clinic dba The Oak Clinic Pharmacy
Ohio Medicaid Number: 0247728 NPI: 1326562661

We examined compliance with specified Medicaid requirements for provider qualifications and service documentation for selected payments related to the provision of pharmacy services during the period of January 1, 2019 through December 31, 2020 for The Oak Clinic dba The Oak Clinic Pharmacy.

The Oak Clinic Pharmacy 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 The Oak Clinic Pharmacy is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on The Oak Clinic Pharmacy's compliance with the specified Medicaid requirements based for the selected payments based on our examination.

From the population of fee-for-service pharmacy payments, 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. The 60 selected RDOS included 104 services.

We tested compliance with Ohio Admin. Code § 5160-1-17.2(H) specifies that a provider cannot be currently subject to sanction or otherwise prohibited from providing services and found no non-compliance. We verified via the Ohio e-License Center website that each dispensing pharmacist was licensed on the first date of service found in our selected payments and was active during the remainder of the examination period.

We further tested compliance with Ohio Admin. Code § 5160-9-06 which requires all records of prescriptions to comply federal and state regulations and be retained 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 The Oak Clinic Pharmacy 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 and the prescription was dispensed to the recipient. We found no non-compliance with these requirements.

We identified 21 instances in which the dispensing documentation provided was a United States Postal Service shipping record with a tracking number including the date and name and shipping address of the recipient. We compared the date and recipient name to the prescription, however delivery details could not be viewed because the tracking number was more than two years old.

Recommendation: The Oak Clinic Pharmacy should ensure shipping records which include delivery details are retained. The Oak Clinic Pharmacy should address the identified issue to ensure compliance with the Medicaid rules and avoid future findings.

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 The Oak Clinic Pharmacy complied, in all material respects, with the specified requirements referenced above. We are required to be independent of the Oak Clinic Pharmacy 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 The Oak Clinic Pharmacy 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 Oak Clinic Pharmacy's compliance with the specified requirements.

Internal Control over Compliance

The Oak Clinic Pharmacy 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 Oak Clinic Pharmacy's internal control over compliance.

Opinion on Compliance

In our opinion, The Oak Clinic Pharmacy complied, in all material respects, with the aforementioned requirements for the selected payments for pharmacy services for the period of January 1, 2019 through December 31, 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 The Oak Clinic Pharmacy's compliance with other requirements.

This report is intended solely for the information and use of The Oak Clinic Pharmacy, 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

September 12, 2022

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THE OAK CLINIC DBA THE OAK CLINIC PHARMACY

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 10/20/2022

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

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