



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: Marathon Medical, LLC
Ohio Medicaid Numbers: 0410632 and 0412976
National Provider Identifiers (NPIs): 1649801945 and 1326657495

We examined compliance with specified Medicaid requirements for service authorization, service documentation and provider qualifications related to the provision of psychotherapy- 60-minutes services and intensive outpatient level of care group counseling (hereafter referred to as IOP) services during the period of February 1, 2020 through December 31, 2021 for Marathon Medical, LLC (Marathon Medical).

We also tested the following select payments:

- Multiple psychiatric diagnostic evaluations for the same recipient by the same billing provider (NPI 1649801945) in the same calendar year;
- Greater than one IOP service for the same recipient and date of service;
- All services on December 7, 2020, the date with the highest number of services; and
- Office or other outpatient visits for the evaluation and management of an established patient, which requires a medically appropriate history and/or examination and moderate level of medical decision making (hereafter referred to as an E/M office visit) where a licensed practice nurse (LPN) service and an alcohol and/or other drug testing: collection and handling only, specimens other than blood (hereafter referred to as a drug test) was billed for the same recipient on the same date.

Marathon Medical 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 to fully disclose the extent of services provided and significant business transactions. Management of Marathon Medical is responsible for its compliance with the specified requirements. The Compliance Section of this report identifies the specific requirements examined. Our responsibility is to express an opinion on Marathon Medical's compliance with the specified Medicaid requirements based on our examination.

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 Marathon Medical complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Marathon Medical and to meet our ethical responsibilities, in accordance with the ethical requirements established by the AICPA related to our compliance examination.

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An examination involves performing procedures to obtain evidence about whether Marathon Medical 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 Marathon Medical's compliance with the specified requirements.

Internal Control over Compliance

Marathon Medical 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 Marathon Medical's internal control over compliance.

Basis for Adverse Opinion

Our examination disclosed that, in a material number of instances, Marathon Medical lacked treatment plans to authorize services and documentation to support the Medicaid payments. In addition, Marathon Medical billed for nursing services that were not distinct from the E/M office visit.

Adverse Opinion on Compliance

In our opinion, Marathon Medical has not complied, in all material respects, for the applied requirements of the provision of psychotherapy- 60 minutes and IOP services for the period of February 1, 2020 through June 30, 2021. Our testing was limited to the specified Medicaid requirements detailed in the Compliance Section. We did not test other requirements and, accordingly, we do not express an opinion on Marathon Medical's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$10,785.63. This finding plus interest in the amount of \$1,559.78 (calculated as of October 2, 2023) totaling \$12,345.41 is due and payable to the Department upon its adoption and adjudication of this 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. If waste and abuse¹ are suspected or apparent, the Department and/or the Office of the Attorney General will take action to gain compliance and recoup inappropriate or excess payments. Ohio Admin. Code § 5160-1-29(B).

This report is intended solely for the information and use of Marathon Medical, 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

October 2, 2023

¹ "Waste and abuse" are practices that are inconsistent with professional standards of care; medical necessity; or sound fiscal, business, or medical practices; and that constitute an overutilization of Medicaid covered services and result in an unnecessary cost to the Medicaid program. Ohio Admin. Code § 5160-1-29(A).

COMPLIANCE SECTION

Background

Title XIX of the Social Security Act, known as Medicaid, provides federal cost-sharing for each State's Medicaid program. The rules and regulations for the program are specified in the Ohio Administrative Code and the Ohio Revised Code. Medicaid providers must "maintain all records necessary and in such form so as to fully disclose the extent of services provided and significant business transactions" for a period of six years from receipt of payment or until any audit initiated within the six-year period is completed. Providers must furnish such records for audit and review purposes. See Ohio Admin. Code § 5160-1-17.2(D) and (E).

Marathon Medical is certified by the Ohio Department of Mental Health and Addiction Services and received payment of approximately \$726,880 under the provider numbers examined for 6,324 behavioral health and substance use disorder treatment services². Marathon Medical has one location in Dayton, Ohio.

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Marathon Medical's claims for payment complied with Ohio Medicaid regulations. Please note that 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. The scope of the engagement was limited to select payments for behavioral health services as specified below for which Marathon Medical billed with dates of service from February 1, 2020 through December 31, 2021 and received payment.

We obtained Marathon Medical's claims from the Medicaid database which contains services billed to and paid by Ohio's Medicaid program. We also obtained paid claims data from one Ohio managed care organization (MCO) and verified that all services were paid to Marathon Medical's tax identification number. From the combined fee-for-service and MCO claims data, we removed services paid at zero and services with third-party payments.

From the total paid services population, we selected the following payments in the order listed:

- Multiple psychiatric diagnostic evaluations for the same recipient billed by NPI 1649801945 in the same calendar year (procedure code 90791) (Exceeding Diagnostic Evaluation Limitations Exception Test);
- Greater than one IOP service (procedure code H0015) for the same recipient and date of service (Exceeding IOP Limitations Exception Test);
- All services on December 7, 2020, the date with the highest number of services (December 7, 2020 Exception Test);
- E/M office visits (procedure code 99214) with LPN services (procedure code T1003) and drug tests (procedure code H0048) billed for the same recipient and date of service (E/M Office Visit, LPN Service and Drug Test on an RDOS Exception Test);
- Sample of individual psychotherapy – 60 minutes (procedure code 90837) (Psychotherapy Sample); and
- Sample of IOP services (IOP Sample).

The exception tests and calculated sample sizes are shown in **Table 1**.

² Payment data is from the Medicaid Information Technology System.

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| Table 1: Exception Tests and Samples | | |
|--|------------------------|--------------------------|
| Universe | Population Size | Selected Services |
| Exception Tests | | |
| Exceeding Diagnostic Evaluation Limitations (90791) | | 8 |
| Exceeding IOP Limitations (H0015) | | 4 |
| December 7, 2020 ¹ | | 42 |
| E/M Office Visit, LPN Service and Drug Test on an RDOS | | 90 |
| Samples | | |
| Psychotherapy – 60 minutes Services | 333 RDOS | 61 |
| IOP Services | 2,898 Services | 60 |
| Total | | 265 |

¹The services in this test included psychotherapy, 60 minutes (90837), office visit for the evaluation and management of an established patient (99214), alcohol drug assessment (H0001), IOP services (H0015), drug testing (H0048), and LPN service (T1003).

A notification letter was sent to Marathon Medical setting forth the purpose and scope of the examination. During the entrance conference, Marathon Medical described its documentation practices and billing process. During fieldwork, we obtained an understanding of the electronic health record system used, reviewed service documentation and verified professional licensure.

We sent preliminary results to Marathon Medical and it subsequently submitted additional documentation which we reviewed for compliance prior to the completion of our fieldwork.

Results

The summary results are shown in **Table 2**. While certain services had more than one error, only one finding was made per service. The non-compliance and basis for findings is discussed below in further detail.

| Table 2: Results | | | | |
|--|--------------------------|-------------------------------|------------------------------|-------------------------|
| Universe | Services Examined | Non-compliant Services | Non-compliance Errors | Improper Payment |
| Exception Tests | | | | |
| Exceeding Diagnostic Evaluation Limitations | 8 | 2 | 5 | \$222.22 |
| Exceeding IOP Limitations | 4 | 2 | 2 | \$206.08 |
| December 7, 2020 | 42 | 8 | 18 | \$533.78 |
| E/M Office Visit, LPN Service and Drug Test on an RDOS | 90 | 48 | 49 | \$2,272.25 |
| Sample | | | | |
| Psychotherapy Services | 61 | 39 | 57 | \$3,897.99 |
| IOP Services | 60 | 25 | 33 | \$3,653.31 |
| Total | 265 | 124 | 164 | 10,785.63 |

A. Provider Qualifications

Per Ohio Admin. Code § 5160-1-17.2(H), in signing the Medicaid provider agreement, a provider agrees that the individual practitioner or employee of the company is not currently subject to sanction under Medicare, Medicaid, or Title XX or is otherwise prohibited from providing services to Medicaid beneficiaries.

We identified eight individuals, including owners and administrators, and compared their names to the Office of Inspector General exclusion database and the Department's exclusion/suspension list and found no matches.

For five licensed practitioners and three certified practitioners identified in the service documentation, we obtained their certifications or licenses via the e-License Ohio Professional Licensure System and compared the effective dates to the first date found in our selected services and the remainder of the examination period.

We noted that one practitioner was not certified on all of the selected dates of service; however, the service documentation indicated that the service was co-facilitated by an eligible practitioner. Marathon Medical submitted a supervision agreement with the credentialed practitioner. All other practitioners identified on the service documentation had licensure or certifications that were in effect for the period tested.

December 7, 2020 Exception Test

The 42 services examined contained eight instances in which a rendering practitioner was not certified at the documented date of service. We did not identify an improper payment for these eight services as the supervising practitioner co-facilitated the service.

Recommendation

Marathon Medical should implement procedures to ensure that only services rendered by an eligible practitioner that meets the minimum requirements are billed to the Ohio Medicaid program to ensure compliance with the Medicaid rules and to avoid future findings.

B. Service Documentation

Medicaid reimbursement is contingent upon providers maintaining complete and accurate documentation as specified in rules 5160-01-27 and 5160-8-05 of the Ohio Administrative Code. See 5160-27-03(G). Documentation requirements include the type, description, date, time of day, and duration of service contact. In addition, each record is expected to bear the signature and indicate the discipline of the professional who recorded it. See Ohio Admin. Code § 5160-8-05(F). We obtained service documentation from Marathon Medical and compared it to the required elements.

Exceeding Diagnostic Evaluation Limitations Exception Test

The eight services examined included two instances in which there was no documentation to support the payment. These two errors resulted in the improper payment amount of \$222.22.

Exceeding IOP Limitations Exception Test

The four services examined included two instances in which there was no documentation to support the payment. In addition, in those same two instances, the Provider billed more than one IOP per diem service on a recipient date of service. These two errors resulted in the improper payment amount of \$206.08.

B. Service Documentation (Continued)

December 7, 2020 Exception Test

The 42 services examined contained eight instances in which there was no documentation to support the payment. These eight errors resulted in the improper payment amount of \$533.78.

In addition, we noted seven instances in which the rendering practitioner had an overlap in the documented service times to different recipients or another practitioner with the same recipient.

E/M Office Visit, LPN Service and Drug Test on an RDOS Exception Test

The 90 services examined included 30 E/M office visits, 30 LPN services and 30 drug tests. Marathon Medical lacked documentation to support 11 of the E/M office visits (37 percent), 15 of the LPN visits (50 percent) and eight of the drug tests (27 percent).

In addition, Marathon Medical billed more units of one LPN services than was supported by the documentation and billed for 14 LPN services for activities that are included in the activities covered by the E/M office visit payment.

These 49 errors resulted in the improper payment amount of \$2,272.25.

Psychotherapy Sample

The 61 services examined included 25 instances in which there was no documentation to support the payment and six instances in which the documentation did not indicate the time or duration of service. These 31 errors are included in the improper payment amount of \$3,897.99.

IOP Sample

The 60 services examined included 19 instances in which there was no documentation to support the payment. The 19 errors are included in the improper payment amount of \$3,653.31.

Recommendation

Marathon Medical should develop and implement procedures to ensure that all service documentation and billing practices fully comply with requirements contained in Ohio Medicaid rules. Marathon Medical should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

C. Authorization to Provide Services

A treatment plan must be completed within five sessions or one month of admission, whichever is longer, must specify mutually agreed treatment goals and track responses to treatment and is expected to bear the signature of the professional who recorded it. See Ohio Admin. Code § 5160-8-05(F). We obtained treatment plans from Marathon to confirm that the treatment plan authorized the service examined and was signed by the recording practitioner.

We did not obtain service authorization for any of the exception tests.

Psychotherapy Sample

The 61 services examined included 26 instances in which there was no treatment plan that covered the selected date of service. These 26 instances are included in an improper payment amount of \$3,897.99.

C. Authorization to Provide Services (Continued)

IOP Sample

The 60 services examined contained 14 instances in which there was no treatment plan that covered the selected date of service. These 14 errors are included in an improper payment amount of \$3,653.31.

Recommendation

Marathon Medical should implement a quality review process to ensure that treatment plans are complete and accurate prior to submitting claims for reimbursement. Marathon Medical should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

D. Medicaid Coverage

Diagnostic Evaluations

Diagnostic evaluations are limited to one encounter, per code, per billing provider, per recipient, per calendar year. See Ohio Admin. Code § 5160-8-05(D)(3)(a). However, we confirmed with the MCO that paid for the selected services that it did not impose a limitation during the examination period.

Exceeding Diagnostic Evaluation Limitations Exception Test

The eight services examined contained three instances in which the limitation was exceeded with no prior authorization.

Recommendation

We recommend that the Department and the MCO review the additional psychiatric diagnostic evaluations to determine if they constitute an overutilization of services.

Official Response

Marathon Medical indicated it has implemented additional training programs focused on proper billing practices, enhanced its electronic health record (EHR) system to prevent future errors, and revised its intake process to ensure accurate billing for psychiatric diagnosis evaluations. Regarding the identified nursing errors, Marathon Medical indicated it has ceased this practice. In addition, Marathon Medical reported delays in accessing documentation from its previous EHR system but indicated it did obtain copies of that system's documentation.

AOS Conclusion

We examined all documentation submitted by Marathon Medical for this engagement. We reviewed Marathon Medical's response and confirmed that no changes to the results were warranted. Marathon Medical described corrective actions it has taken, but it is beyond the scope of our examination to verify those statements and, accordingly, we express no opinion on the response.

OHIO AUDITOR OF STATE KEITH FABER



MARATHON MEDICAL, LLC

MONTGOMERY 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 12/12/2023

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