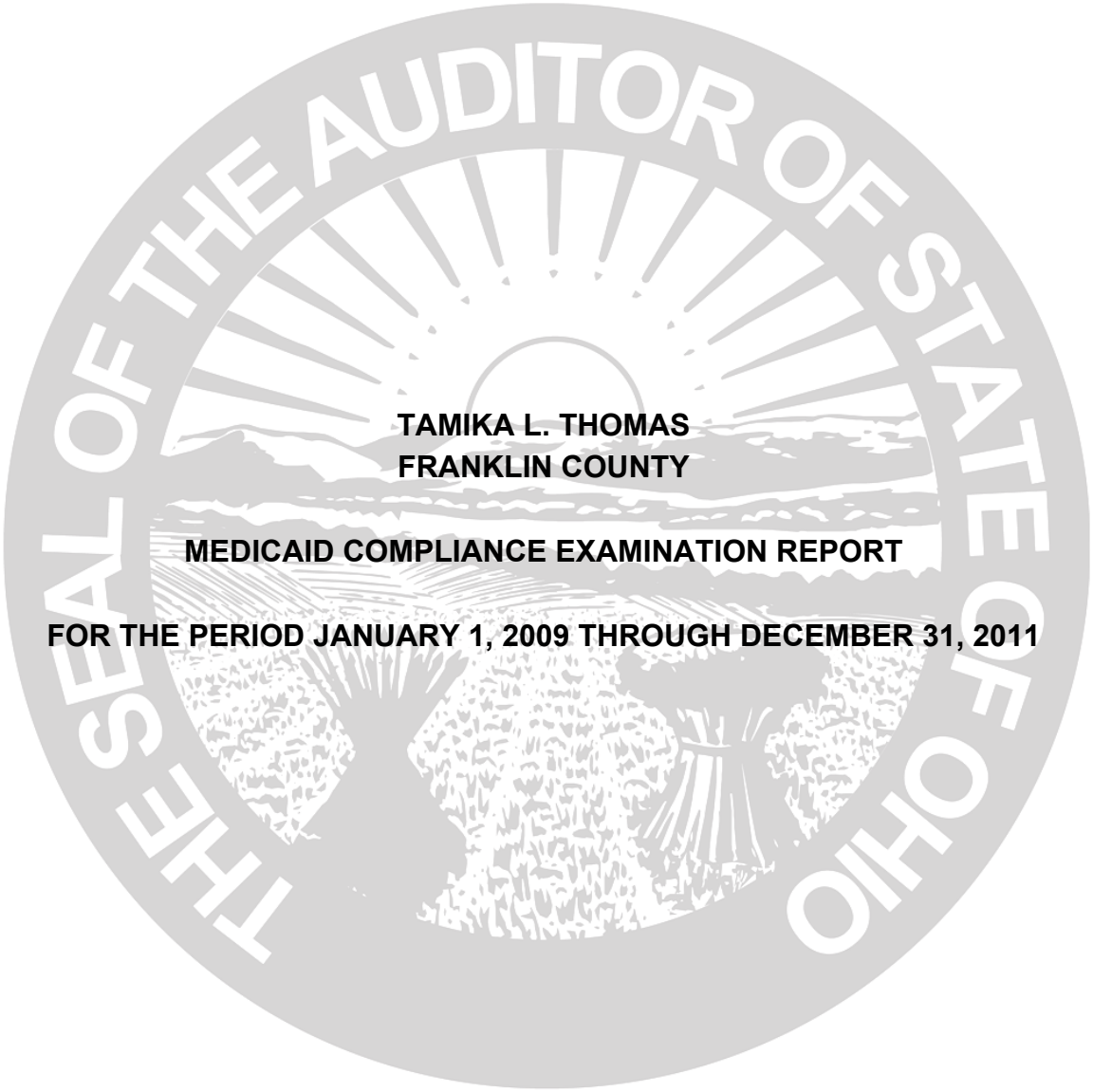

TAMIKA L. THOMAS
FRANKLIN COUNTY

MEDICAID COMPLIANCE EXAMINATION REPORT

FOR THE PERIOD JANUARY 1, 2009 THROUGH DECEMBER 31, 2011

Dave Yost · Auditor of State

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TAMIKA L. THOMAS
FRANKLIN COUNTY

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO PERSONAL CARE AIDE SERVICES

Tamika L. Thomas
2830 Wallcrest Boulevard
Columbus, Ohio 43231

RE: *Medicaid Provider Number 2690637*

Dear Ms. Thomas:

We examined your (the Provider's) compliance with specified Medicaid requirements for provider qualifications, service documentation, and service authorization related to the provision of personal care aide services during the period of January 1, 2009 through December 31, 2011. We tested service documentation to verify that there was support for the date of service, the procedure code, and the units billed to and paid by Ohio Medicaid. In addition, we tested your service documentation to determine if it contained the required elements. We also examined the all services plans to determine if you were authorized to render personal care aide services and reviewed your provider qualifications. The accompanying Compliance Examination Report identifies the specific requirements examined.

Provider's Responsibility

The Provider entered into an agreement with the Ohio Department of Medicaid (ODM) to provide services to Medicaid recipients (the Provider Agreement). The Provider Agreement outlines the responsibility to adhere to the terms of the agreement, state statutes and rules, federal statutes and rules, and the regulations and policies set forth in the Medicaid Handbook including the duty to maintain records supporting claims for reimbursement made by Ohio Medicaid. Therefore, the Provider is responsible for complying with the requirements and laws outlined by the Medicaid program.

Auditor's Responsibility

Our responsibility is to express an opinion and report on the Provider's compliance with the specified Medicaid requirements based on our examination. Our examination was performed under our authority in Section 117.10 of the Ohio Revised Code and conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and, accordingly, included examining, on a test basis, evidence supporting the Provider's compliance with those Medicaid requirements and performing such other procedures as we considered necessary in the circumstances. We believe our examination provides a reasonable basis for our opinion. However, our examination does not provide a legal determination on the Provider's compliance with the specified Medicaid requirements.

Internal Control Over Compliance

The Provider is responsible for establishing and maintaining effective internal control over compliance with the specified Medicaid requirements referred to above. 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 Provider's internal control over compliance.

Basis for Qualified Opinion on Compliance

Our examination disclosed that in a material number of instances the Provider did not have service documentation to support billed services and did not maintain the required first aid certification for the period of January 1, 2009 to July 25, 2009.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the Provider complied, in all material respects, with the aforementioned requirements pertaining to provider qualifications and service documentation for the period of January 1, 2009 through December 31, 2011.

Our testing was limited to the specified Medicaid requirements detailed in the Compliance Examination Report. We did not test other requirements and, accordingly, we do not express an opinion on the Provider's compliance with other requirements.

We found the Provider was overpaid by Ohio Medicaid for services rendered between January 1, 2009 and December 3, 2011 in the amount of $12,794.52. This finding plus interest in the amount of $1,083.42 totaling $13,877.94 is due and payable to the Ohio Department of Medicaid (ODM) upon ODM's adjudication of this examination report. When the Auditor of State identifies fraud, waste or abuse by a provider in an examination,[1] any payment amount in excess of that legitimately due to the provider will be recouped by ODM through its Fiscal Operations, the state auditor, or the office of the attorney general. Ohio Admin. Code § 5160-1-29(B) Therefore, a copy of this report will be forwarded to ODM because it is responsible for making a final determination regarding recovery of our findings and any accrued interest.

This report is intended solely for the information and use of the Ohio Department of Medicaid, the Medicaid Fraud Control Unit of the Ohio Attorney General's Office, the U.S. Department of Health and Human Services/Office of Inspector General, and other regulatory and oversight bodies and, is not intended to be, and should not be used by anyone other than these specified parties. In addition, copies are available to the public on the Auditor of State website at www.ohioauditor.gov.

Dave Yost
Auditor of State

July 1, 2014

[1] "Fraud" is an intentional deception, false statement, or misrepresentation made with the knowledge that the deception, false statement, or misrepresentation could result in some unauthorized benefit to oneself or another person. "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 Examination Report for Tamika L. Thomas

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 that providers must follow are specified in the Ohio Administrative Code and the Ohio Revised Code. The fundamental concept underlying the Medicaid program is medical necessity of services: defined as services which are necessary for the diagnosis or treatment of disease, illness, or injury, and which, among other things, meet requirements for reimbursement of Medicaid covered services. *See* Ohio Admin. Code § 5160-1-01(A) According to Ohio Admin. Code § 5160-1-17.2(D), 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 or until any audit initiated within the six year period is completed. Providers must furnish such records for audit and review purposes. Ohio Admin. Code § 5160-1-17.2(E)

During the examination period, the Provider furnished waiver personal care aide services to six Ohio Medicaid recipients on the Ohio Home Care Waiver and Transitions Developmental Disability Waiver and received reimbursement of $201,924.24 for 4,703 personal care aide services rendered on 1,080 dates of service. The Provider's billing information indicates that 45 percent of these 4,703 services were a first visit to a recipient, 31 percent were second visits to a recipient for the same date of service, and 24 percent were third visits to a recipient for the same date of service. In addition, the provider billed for 13 or more hours of service on 55 percent of the dates billed. There were 15 days in 2009 in which the provider did not bill; however, there were no gaps in dates of service in 2010 and 2011 as the Provider billed for providing services every day of both years.

Ohio Medicaid recipients may be eligible to receive personal care aide services that assist the recipient with activities of daily living such as bathing and dressing, general homemaking activities, household chores, personal correspondence, accompanying the consumer to medical appointments or running errands. *See* Ohio Admin. Code §§ 5160-46-04(B)(1) and 5123:2-9-56 (B)(11) Personal care aide services are authorized in the all services plan (or individual service plan), which lists services approved for the consumer under a waiver program, including the type of service, frequency and duration; and it specifies which provider can render services and subsequently bill Ohio Medicaid for those services. Ohio Admin. Code §§ 5160-46-04(B)(5) and 5123:2-9-56 (D)

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether the Provider's Medicaid claims for reimbursement complied with Ohio Medicaid regulations. Please note that all rules and code sections relied upon in this report were those in effect during the audit period and may be different from those currently in effect.

The scope of the engagement was limited to an examination of waiver personal care aide services that the Provider rendered to Medicaid recipients and received payment during the period January 1, 2009 and December 31, 2011.

We received the Provider's claims history from the Medicaid Management Information System (MMIS) and the Medicaid Information Technology System (MITS) database of services billed to and paid by Ohio's Medicaid program. We removed all services paid at zero. We then extracted all claims for dates of service between July 29, 2011 and August 4, 2011 to review as an exception test as the Provider billed for 23 or more hours of service on each of these days. From the remaining sub-population we selected a cluster random sample to facilitate a timely and efficient examination of the Provider's services as permitted by Ohio Admin. Code § 5160-1-27(B)(1).

An engagement letter was sent to the Provider on April 2, 2014, setting forth the purpose and scope of the examination. An entrance conference was held on April 14, 2014. During the entrance conference, the Provider described her documentation practices and procedures for submitting billing to the Ohio Medicaid program. Our field work was performed following the entrance conference.

Results

The service documentation most frequently used by the Provider consisted of a weekly form with space to document time in and out for multiple service delivery occurrences each day, but there was space for only one Provider and recipient signature per day. The form did allow for tasks to be documented for each occurrence. On a less frequent basis, the Provider used a form that documented a single service delivery per day. On this form the Provider documented the amount of time spent on each task and we noted the total of the task times did not agree to the total service delivery time.

We reviewed 148 personal care aide services provided on 36 unique dates of service in the statistical sample and identified 19 errors. While certain services had more than one error, only one finding was made per service. The overpayments identified for 7 of 36 dates of service (19 of 148 services) from our statistical sample were projected across the Provider's total sub-population of paid dates of service. This resulted in a projected overpayment amount of $26,443.93 with a precision of plus or minus $18,806.84 at the 95 percent confidence level. Since the precision percentage achieved was greater than our procedures require for use of a point estimate, the results were re-stated as a single tailed lower limit estimate, and a finding was made for $10,611.64. This allows us to say that we are 95 percent certain that the sub-population overpayment amount is at least $10,611.64. A detailed summary of our statistical sample and projection results is presented in Appendix I.

We also reviewed 68 personal care aide services in the exception test and identified 56 errors. We identified an overpayment of $2,182.88 in the exception test. The basis for all of the findings is discussed below in more detail.

A. Provider Qualifications

Prior to rendering services, personal care aides are required to complete a competency evaluation program and maintain a current first aid certification. Ohio Admin. Code §§ 5101:3-46-04(B)(7)(a)(i) and (ii) and 5101:3-47-04(B)(7)(a)(i) and (ii) Personal care aides are also required to complete 12 hours of in-service continuing education annually (eight hours of continuing education prior to October 25, 2010). Ohio Admin. Code §§ 5101:3-46-04(B)(7)(b) and 5101:3-47-04(B)(7)(b)

The Provider did not submit proof of first aid certification for the period of January 1, 2009 to July 25, 2009. The structural review conducted in September, 2007 notes that the Provider was educated on the importance of keeping all continuing education certificates.

Recommendation:

The Provider should maintain all continuing education certificates for a period of six years or until any audit initiated within the six year period is completed. The Provider should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

B. Service Documentation

Ohio Admin. Code § 5101:3-46-04(B)(8)(g) and 5101:3-47-04(B)(8)(g) state all personal care aide providers must maintain a clinical record that includes documentation of tasks performed or not

performed, arrival and departure times, and dated signatures of the provider and recipient or authorized representative, verifying service delivery upon completion of service delivery.

Statistical Sample

Our review of 148 services in the statistical sample found 19 services with no documentation. These 19 errors were used in the overall finding projection of $10,611.64.

Exception Test

Our review of the 68 services in the exception test found 35 services with no documentation and 21 services which the Provider did not sign the service documentation. The 21 services, which included dates of service between July 29, 2011 and August 4, 2011, were all documented on one PCA Activity Sheet and there was no Provider signature on the form. These 56 errors resulted in an overpayment of $2,182.88.

Recommendation:

The Provider should improve her billing procedures to prevent further instances of billing for undocumented services or services that were not rendered. The Provider should also develop and implement procedures to ensure all service documentation fully complies with requirements contained in Ohio Admin. Code §§ 5160-46-04(B) and 5123:2-9-56(E). In addition, the Provider should ensure all service documentation is signed and all tasks performed are accurately documented. The Provider should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

C. Service Authorization

In order to submit a claim for reimbursement, all personal care aides must be identified on the recipient's all services plan that is prior approved by the designated case management agency. Ohio Admin. Code §§ 5101:3-46-04(B)(5) and 5101:3-47-04(B)(5)

We judgmentally selected the year 2011 and reviewed the all services plans for each of the three Medicaid recipients the Provider rendered services to during that period.

We verified that the Provider was listed as an authorized practitioner to render personal care aide services for all three Medicaid recipients served.

Provider Response

A draft report along with a detailed list of services for which we took findings was mailed to the Provider on August 6, 2014, and the Provider was afforded an opportunity to respond to this compliance examination report.

The Provider responded stating she took full responsibility for the missing documentation. The Provider stated: "I had all my documents for my yearly reviews, but I placed them in trash bags and stored them in my locked storage in my basement. I believe they were mistaking thrown away. In summer of 2013, I purchased a small two drawer locked file cabinet. I have been putting all my documents in there since so I have already rectified my problem for the future. I should have gone back and put other documents in the cabinet as well. Since I didn't, and documents are missing, I accept whatever is decided I have to pay back. I am sorry and I am being more careful with my paperwork. Also I'm not sure how I missed signing some of my documents, but I'm being careful with that as well. Making sure to sign after each shift."

APPENDIX I

Summary of Statistical Sample Analysis
For the period January 1, 2009 through December 31, 2011

Description	Analysis
Type of Examination	Cluster Random Sample
Description of Population	All non-exception paid personal care aide (T1019) services in the examination period
Number of Dates of Service in Population	1,073
Number of Dates of Service Sampled	36
Number of Dates of Service Sampled with Errors	7
Number of Services in Population	4,635
Number of Services Sampled	148
Number of Services Sampled with Errors	19
Total Medicaid Amount Paid for Population	$199,081.60
Amount Paid for Services Sampled	$6,385.86
Estimated Overpayment (Point Estimate	$26,443.93
Precision of Overpayment Estimate at 95 percent Confidence Level	$18,806.84
Precision of Overpayment Estimate at 90 percent Confidence Level	$15,832.29
Single-tailed Lower Limit Overpayment Estimated at 95 percent Confidence Level (calculated by subtracting the 90 percent overpayment precision from the point estimate) (equivalent to the estimate used for Medicare audits)	$10,611.64

Source: AOS analysis of MMIS and MITS information and the Provider's records.

Dave Yost • Auditor of State

TAMIKA L. THOMAS

FRANKLIN COUNTY

CLERK'S CERTIFICATION
This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 16, 2014

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