



Dave Yost • Auditor of State

**CHRISTA L. MILLER, LPN
FRANKLIN COUNTY**

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

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

RE: Christa L. Miller (formerly Christa Graham), LPN
Ohio Medicaid #2263698

We were engaged to examine Christa L. Miller's (the Provider's) compliance with specified Medicaid requirements for provider qualifications, service documentation, and service authorization related to the provision of waiver LPN and private duty nursing services during the period of July 1, 2013 through June 30, 2016.

The Provider entered into an agreement (the Provider Agreement) with the Ohio Department of Medicaid (ODM) to provide services to Medicaid recipients and to adhere to the terms of the agreement, state statutes and rules, federal statutes and rules, including the duty to maintain records supporting claims for reimbursement made by Ohio Medicaid. The Provider is responsible for compliance with the specified requirements.

Our responsibility is to express an opinion on the Provider's compliance with the specified Medicaid requirements based on conducting the examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. An examination involves performing procedures to obtain evidence about whether the Provider 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. Our examination does not provide a legal determination on the Provider's compliance with the specified requirements.

Basis for Disclaimer of Opinion

As described in the attached Compliance Examination Report, we were unable to obtain sufficient documentation supporting the Provider's compliance with the specified Medicaid requirements. Nor were we able to satisfy ourselves as to the Provider's compliance with these requirements by other examination procedures.

Disclaimer of Opinion

Because of the matters described in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the compliance with the specified Medicaid requirements for the period of July 1, 2013 through June 30, 2016.

Christa L. Miller, LPN
Independent Auditor's Report on
Compliance with Requirements of the Medicaid Program

Due to the Provider's failure to submit any supporting documentation, we identified an overpayment for services rendered between July 1, 2013 and June 30, 2016 in the amount of \$358,283.96. This finding plus interest in the amount of \$20,358.38 (calculated as of November 14, 2017) totaling \$378,642.34 is due and payable upon ODM's adjudication of this examination report. If waste and abuse¹ are suspected or apparent, ODM and/or the office of the attorney general will take action to gain compliance and recoup inappropriate or excess payments in accordance with rule 5160-1-27 or 5160-26-06 of the Administrative Code.

This report is intended solely for the information and use of the Provider and the ODM, and is not intended to be, and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State

November 14, 2017

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 EXAMINATION REPORT

Background

Title XIX of the Social Security Act, known as Medicaid, provides federal cost-sharing for each State's 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 prevention, diagnosis, evaluation or treatment of an adverse health condition. See Ohio Admin. Code § 5160-1-01(B)

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. Ohio Admin. Code § 5160-1-17.2.

The Provider became an Ohio Medicaid provider in September 2010. The Provider is a licensed practical nurse (LPN) located in Franklin County who furnishes waiver LPN and private duty nursing services. During the examination period, the Provider received reimbursement of \$358,283.96 for 444 waiver LPN services (procedure code T1003) and 2,042 private duty nursing services (procedure code T1000).

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether the Provider's 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 examination period and may be different from those currently in effect.

The scope of the engagement was limited to an examination of waiver LPN services and private duty nursing services the Provider rendered to five Medicaid recipients during the period of July 1, 2013 through June 30, 2016. We received the Provider's claims history from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We removed all services with a paid amount of zero.

We sent two written notifications of our intent to perform a compliance examination to the Provider. In addition, using the telephone number listed in the Medicaid Information Technology System (MITS) we attempted to contact the Provider on five separate occasions. There was no answer to any of the phone calls and we were unable to leave a message because there was no option to do so. We also sent an e-mail to the Provider in an effort to initiate the examination. We performed an internet search to identify any additional addresses or phone numbers to reach the Provider; however, we found no other contact information than what was listed in MITS.

We received no response from the Provider to any of our written notifications.

Results

A. Provider Qualifications

All non-agency nurses are required to be a registered nurse or licensed practical nurse at the direction of a registered nurse practicing within the scope of his or her nursing license pursuant to Chapter 4723 of the Revised Code. See Ohio Admin. Code §5101:3-12-03.1(A)(1).

We verified through eLicense Ohio website that the Provider was a Licensed Practical Nurse during the period of our examination.

B. Service Documentation and Service Authorization

Conditions of participation in ODM administered waivers include the requirement to retain all records of service delivery and billing for a period of six years after the date of receipt of the payment based on those records, or until any initiated audit is completed, whichever is longer. See Ohio Admin. Code § 5101:3-45-10(A)(11). In addition, the Provider certified and agreed in the Provider agreement to furnish any information maintained for audit and review purposes. Failure to supply requested records within thirty days shall result in withholding of Medicaid or disability medical assistance payments. See Ohio Admin. Code § 5101:3-1-17.2(E).

The Provider did not respond to any notification regarding this examination and failed to submit any documentation to support services billed to and paid by Ohio Medicaid during the examination period. In addition, we were unable to apply our planned procedures for examining compliance with service authorization requirements. Therefore, we identified all paid services during the examination period of July 1, 2013 through June 30, 2016 as an overpayment.

Recommendation:

The Provider should comply with the terms of the Provider agreement to furnish information maintained for audit and review purposes. The Provider should ensure that she maintains 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. The Provider should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

Official Response

The Provider was afforded an opportunity to respond to this examination report. The Provider declined an exit conference to discuss the results of this examination and also declined to submit an official response to the results noted above.



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CHRISTA MILLER

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
DECEMBER 28, 2017**