



OHIO AUDITOR OF STATE
KEITH FABER



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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 HOMEMAKER/PERSONAL CARE SERVICES

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

RE: Gracie L. Oehlers
Medicaid Number 2590969

We have examined Gracie L. Oehlers' (the Provider's) compliance with specified Medicaid requirements for provider qualifications and service documentation related to the provision of homemaker personal care services and homemaker/personal care on site/on call servicesⁱ during the period of January 1, 2016 through December 31, 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 and 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 our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Provider complied, in all material respects, with the specified requirements referenced above. 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. 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 the Provider's compliance with the specified requirements.

Internal Control Over Compliance

The Provider 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 Provider's internal control over compliance.

Basis for Qualified Opinion

The Provider declined to submit a signed representation letter acknowledging responsibility for maintaining records and complying with applicable laws and regulations regarding Ohio Medicaid reimbursement; establishing and maintaining effective internal control over compliance; making available all documentation related to compliance; and responding fully to our inquiries during the examination.

Gracie L. Oehlers
Independent Auditor's Report on
Compliance with Requirements of the Medicaid Program

Qualified Opinion on Compliance

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the Provider has complied, in all material respects, with the aforementioned requirements pertaining to provider qualifications and service documentation for the period of January 1, 2016 through December 31, 2016.

Our testing was limited to the specified Medicaid requirements for provider qualifications and service documentation related to the provision of homemaker/personal care services and homemaker/personal care on site/on call services. We did not test other requirements and, accordingly, we do not express an opinion on the Provider's compliance with other requirements.

This report is intended solely for the information and use of the Provider, the ODM and other regulatory and oversight entities, 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 10, 2019

ⁱ We tested Ohio Admin. Code § 5123-2-2-01(C) that requires an independent provider to hold valid first aid and cardiopulmonary resuscitation certifications and Ohio Admin. Code § 5123-2-9-30(E) that requires service documentation to include a description of the service rendered, the begin and end times, and the signature of the person delivering the service.

ⁱ We performed an exception test of 10 services billed on five different dates of service. Each of the two services for each service date were billed on different dates which could indicate duplicate billing of the same service. The Provider had distinct documentation for each of the 10 services tested and we noted no instances of non-compliance. We also tested a random sample of 108 homemaker/personal care services (procedure code MR940) and 101 homemaker/personal care on site/on call services (procedure code MR951) for a total of 209 services. We found no instances of non-compliance in this sample.

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GRACIE OEHLERS

LUCAS 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
JUNE 18, 2019**