



OHIO AUDITOR OF STATE
KEITH FABER



LINDA S. MILLER
LICKING COUNTY

TABLE OF CONTENTS

Title	Page
Independent Auditor's Report	1
Compliance Section	3
Recommendation: Provider Qualifications	4

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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 PERSONAL CARE AIDE SERVICES

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

RE: Linda S. Miller
Ohio Medicaid Number: 0058628

We examined Linda S. Miller'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 year ended December 31, 2019. We also compared electronic visit verification (EVV) data to all paid services.

Ms. Miller entered into an agreement (the Provider Agreement) with the Ohio Department of Medicaid (the Department) 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 payments made by Ohio Medicaid. Ms. Miller is responsible for her compliance with the specified requirements. Our responsibility is to express an opinion on Ms. Miller'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 Ms. Miller complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether she 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 Ms. Miller's compliance with the specified requirements.

Internal Control over Compliance

Ms. Miller 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 her internal control over compliance.

Basis for Qualified Opinion

Our examination disclosed that in a material number of instances Ms. Miller did not have the required first aid certification to render personal care aide services.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, Ms. Miller complied, in all material respects, with the aforementioned requirements for personal care aide services for the year ended December 31, 2019.

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 Ms. Miller's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$6,695.36. This finding plus interest in the amount of \$350.54 (calculated as of August 26, 2021) totaling \$7,045.90 is due and payable to the Department upon its adoption and adjudication of this examination 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

This report is intended solely for the information and use of Ms. Miller, 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

August 26, 2021

COMPLIANCE SECTION

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. 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)

Ms. Miller is a non-agency personal care aide who rendered services to one recipient on the Ohio Home Care Waiver. During the examination period, Ms. Miller received reimbursement of \$49,873.60 for 365 personal care aide services rendered on 365 dates of service.

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Ms. Miller'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 an examination of personal care aide services (procedure code T1019) as specified below for which Ms. Miller billed with dates of service from year ended December 31, 2019 and received payment.

We obtained Ms. Miller's claims history from the Medicaid database of services billed to and paid by Ohio's Medicaid program. From this total paid services file of 365 services, we selected a simple random sample of 78 personal care services. We used a statistical sampling approach to examine services in order to facilitate a timely and efficient examination as permitted by Ohio Admin. Code § 5160-1-27(B)(1).

A notification letter was sent to Ms. Miller setting forth the purpose and scope of the examination. During the entrance conference Ms. Miller described her documentation practices and billing process.

Results

We examined 78 services in our statistical sample and identified 49 errors which resulted in an improper payment amount of \$6,695.36.

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 compared Ms. Miller's name to the Office of Inspector General exclusion database and the Department's exclusion/suspension list. We found no matches.

A. Provider Qualifications (Continued)

According to Ohio Admin. Code § 5160-46-04(A) personal care aide services requires aides to obtain and maintain first aid certification from a class that is not solely internet-based and that includes hands-on training by a certified first aid instructor and a successful return demonstration of what was learned in the course.

Ms. Miller was not first aid certified from June 1, 2019 through January 31, 2020. The 78 services examined contained 49 services during this lapse. These 49 errors resulted in an improper payment amount of \$6,695.36.

Recommendation

Ms. Miller should ensure compliance with all requirements to render personal care aide services. Ms. Miller should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

B. Service Documentation

Ohio Admin. Code § 5160-46-04(A) states that 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.

We examined Ms. Miller's documentation to determine if it supported the service billed and contained the required elements. We found no errors.

C. Service Authorization

Ohio Admin. Code § 5160-46-04(A) states that in order to submit a claim for reimbursement, a provider must be identified on the recipient's all services plan.

We reviewed the all services plans in effect for our examination period and verified that Ms. Miller was authorized to render personal care aide services.

D. Electronic Visit Verification

Ohio Admin. Code §5160-1-40 requires providers of personal care aide services, among others, to utilize EVV to verify the data elements related to the delivery of a Medicaid covered service.

We compared EVV data to all paid services and found that Ms. Miller consistently submitted EVV data as required.

Official Response

Ms. Miller declined to submit a response to the results noted above.

OHIO AUDITOR OF STATE KEITH FABER



LINDA S. MILLER

LICKING 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 10/19/2021

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