



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 PAYMENTS FOR SPEECH, PHYSICAL, AND OCCUPATIONAL THERAPY SERVICES

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

RE: ABC Pediatric Therapy, LLC DBA ABC Pediatric Therapy Network
FDBA ABC Pediatric Therapy, Inc.
Ohio Medicaid Numbers: 2187155 and 0406425 NPI: 1134152861

We examined compliance with specified Medicaid requirements for service documentation and provider qualifications related to the provision of speech and physical therapy for selected payments during the period of January 1, 2019 through December 31, 2020 for ABC Pediatric Therapy, LLC, doing business as ABC Pediatric Therapy Network. During the examination period, this entity operated under the name ABC Pediatric Therapy, Inc. and is currently identified in the Medicaid Technology Information System under this prior name.

We also examined service documentation and provider qualifications related to the provision of all speech, physical and occupational therapy evaluations and re-evaluations with the date of service of January 14, 2020. In addition, we determined if the change in ownership and entity name was reported to the Medicaid program as required.

ABC Pediatric Therapy, LLC 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 so as to fully disclose the extent of services provided and significant business transactions. ABC Pediatric Therapy, LLC is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on ABC Pediatric Therapy, LLC's compliance with the specified Medicaid requirements based on our examination.

The purpose of this examination was to determine whether ABC Pediatric Therapy, LLC's claims for payment complied with Ohio Medicaid regulations. 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.

We tested compliance with Ohio Admin. Code § 5160-1-17.2(H) which specifies that a provider cannot be currently subject to sanction or otherwise prohibited from providing services. We verified via the eLicense Ohio Professional Licensure System that each rendering practitioner that required a license or certification had a current and valid license or certification on the first date of service found in our selected payments and was active during the remainder of the examination period. We found no exceptions to this requirement.

We obtained service documentation from ABC Pediatric Therapy, LLC for the following payments:

- 60 treatment of speech, language, voice, communication, and/or auditory processing disorder, individual (procedure code 92507);
- 70 therapeutic activities, direct (one-on-one patient contact), each 15 minutes (procedure code 97530);
- 61 self-care/home management training (procedure code 97535);
- 1 evaluation of speech fluency (procedure code 92521);
- 55 evaluation of speech sound production (procedure code 92523);
- 4 evaluation of oral and pharyngeal swallowing function (procedure code 92610);
- 2 physical therapy evaluation low complexity 20 minutes (procedure code 97161);
- 1 physical therapy evaluation moderate complexity 30 minutes (procedure code 97162);
- 13 physical therapy re-evaluation (procedure code 97164);
- 4 occupational therapy evaluation low complexity 20 minutes (procedure code 97165);
- 1 occupational therapy evaluation moderate complexity 30 minutes (procedure code 97166); and
- 26 occupational therapy re-evaluation (procedure code 97168).

We compared the service documentation for the selected services to the elements in Ohio Admin. Code §§ 5160-27-02(H) and 5160-8-35(E) which require documentation to include the date and duration of service contact. We found one instance in the test of evaluations and re-evaluations that did not contain service documentation to support the payment. This error resulted in an improper payment amount of \$131.09.

Recommendation: ABC Pediatric Therapy, LLC should ensure service documentation is present prior to billing for services. ABC Pediatric Therapy, LLC should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

Ohio Admin. Code § 5160-1-17.2(F) states that in signing a provider agreement, the provider agrees to inform the Department within 30 days of any changes including, but not limited to, ownership. Per records obtained from the Ohio Secretary of State, ABC Pediatric Therapy, LLC formerly did business as ABC Pediatric Therapy, Inc. Management stated that in August, 2021 ABC Pediatric Therapy, Inc. merged with Ivy Rehab Network resulting in a change in ownership. The Department stated ABC Pediatric Therapy, LLC submitted a request for a name change from ABC Pediatric Therapy, Inc. to ABC Pediatric Therapy, LLC; however, it was not accepted because there was no approval from the Internal Revenue Service (IRS) for the name change as required. In addition, the Department stated ABC Pediatric Therapy, LLC did not inform it of the change of ownership.

Recommendation: ABC Pediatric Therapy, LLC should inform the Department of the change in ownership and take steps to obtain approval from the IRS for the name change. ABC Pediatric Therapy, LLC should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

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

An examination involves performing procedures to obtain evidence about whether ABC Pediatric Therapy, LLC 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 ABC Pediatric LLC's compliance with the specified requirements.

Internal Control over Compliance

ABC Pediatric Therapy, LLC is responsible for establishing and maintaining effective internal controls 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 ABC Pediatric Therapy, LLC's internal controls over compliance.

Basis for Qualified Opinion

Our examination disclosed that ABC Pediatric Therapy, LLC did not inform the Department of its change in ownership or provide it with IRS approval for the name change.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, ABC Pediatric Therapy, LLC has complied, in all material respects, with the specified provider requirements and requirements of speech and physical therapy services for the selected payments for the period of January 1, 2019 through December 31, 2020.

Our testing was limited to the specified Medicaid requirements detailed above. We did not test other requirements and, accordingly, we do not express an opinion on ABC Pediatric Therapy LLC's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$131.09. This finding plus interest in the amount of \$14.57 (calculated as of October 17, 2022) totaling \$145.66 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 ABC Pediatric Therapy, LLC, 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 17, 2022

OHIO AUDITOR OF STATE KEITH FABER



ABC PEDIATRIC THERAPY, LLC DBA ABC PEDIATRIC THERAPY NETWORK

HAMILTON 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 11/29/2022

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