



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 BEHAVIORAL HEALTH SERVICES

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

RE: Havens of Ohio, LLC DBA Woodhaven
Ohio Medicaid Number: 0105276 National Provider Identifier (NPI): 1700290301

We examined compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of partial hospitalization services rendered with the complex/high level of care modifier and medically monitored inpatient withdrawal management services for Havens of Ohio, LLC DBA Woodhaven (hereafter referred to as Woodhaven) during the period of January 1, 2019 through December 31, 2020.

In addition, we tested select payments for instances in which more than one per diem service was reimbursed for the same recipient and date of service, services exceeding coverage limitation and services billed on the two dates of services with the highest number of telehealth services reimbursed.

Woodhaven 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. Management of Woodhaven is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on Woodhaven's compliance with the specified Medicaid requirements based on our examination.

The purpose of this examination was to determine whether Woodhaven'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 identified 84 practitioners in the service documentation for the selected services and compared their names to the Office of Inspector General exclusion database and the Department's exclusion/suspension list. We also compared identified administrative staff names to the same database and exclusion/suspension list. We found no matches.

For the 83 practitioners identified in the service documentation as having a license or certification, we verified via the eLicense Ohio Professional Licensure System that each practitioner 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 variances.

We obtained service documentation from Woodhaven for the following payments:

- 38 per diem services including 19 clinically managed population-specific high intensity residential treatment (procedure code H2036), 12 medically monitored inpatient withdrawal management services (H0011), four clinically managed withdrawal management services (H0010) and three partial hospitalization level of care group counseling services (H0015-TG) in which more than one service was reimbursed for the same recipient and date of service;
- 29 services which exceeded the coverage limitations including 13 case management services (H0006), four group counseling services (H0005), three psychiatric diagnostic evaluations (90791), three 60-minutes psychotherapy services (90837), two urine screen tests (H0048), two licensed practical nursing services (T1003), one 30-minutes psychotherapy service (90832) and one 15-minute counseling service (H0004) included in a per diem service reimbursed for the same recipient and date of service;
- 106 services including 73 clinically managed population-specific high intensity residential treatment, 26 group counseling at the intensive outpatient level of care, four 60-minutes psychotherapy services and three case management services reimbursed on the two dates of services with the highest number of telehealth services reimbursed;
- 60 partial hospitalization level of care group counseling services billed with a complex/high technical level of care modifier; and
- 60 medically monitored inpatient withdrawal management services.

We compared the service documentation for the selected services to the elements in Ohio Admin. Code §§ 5160-27-02(H) and 5160-8-05(F) which requires documentation to include the date, time of day, and duration of service contact. We also compared units billed to documented duration.

Results

The 38 per diem services in which more than one per diem payment was made for the same recipient and date of service contained 19 errors resulting in an improper payment of \$4,001.16. In three of these errors, the billing was for two different levels of care - intensive outpatient or partial hospitalization and residential. In the remaining 16 instances, the agency was paid for different levels of residential care for the same individual. Per Ohio Admin. Code § 5160-27-09(F), residential levels of care are mutually exclusive, therefore a patient can only receive services through one level of care at a time.

Ohio Admin Code § 5160-27-09 specifies the services that are included in the residential treatment service and are not reimbursed separately. The 29 services selected were all found to exceed the coverage limitation resulting in an improper payment of \$1,484.08.

All other services examined were supported by service documentation that contained the required elements and we found no variances in the units billed.

We also obtained treatment plans for the sampled 60 partial hospitalization level of care group counseling services billed with a complex/high technical level of care modifier and the sampled 60 medically monitored inpatient withdrawal management services and tested for compliance with Ohio Admin. Code § 5160-8-05(F) which requires a treatment plan must be completed within five sessions or one month of admission and bear the signature of the professional who recorded it. We found no errors.

Recommendation: Woodhaven should develop and implement procedures to ensure that all service documentation and billing practices fully comply with requirements contained in Ohio Medicaid rules. Woodhaven should address the identified issues 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 Woodhaven complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Woodhaven 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 Woodhaven 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 opinion. Our examination does not provide a legal determination on Woodhaven's compliance with the specified requirements.

Internal Control over Compliance

Woodhaven 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 Woodhaven's internal control over compliance.

Opinion on Compliance

In our opinion, Woodhaven has complied, in all material respects, with the aforementioned requirements of partial hospitalization level of care group counseling rendered with the complex/high technical level of care modifier and medically monitored inpatient withdrawal management services 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 Woodhaven's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$5,485.24. This finding plus interest in the amount of \$855.47 (calculated as of February 14, 2023) totaling \$6,340.71 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 Woodhaven, 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

February 14, 2023

OHIO AUDITOR OF STATE KEITH FABER



HAVENS OF OHIO, LLC DBA WOODHAVEN

MONTGOMERY 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 3/28/2023

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