



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 BEHAVIORAL HEALTH SERVICES

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

RE: Lutheran Homes Society, Inc. dba Genacross Lutheran Services
Ohio Medicaid Number: 2847469 NPI: 1245262799

We examined compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to select payments for therapeutic behavioral services (TBS) and individual registered nursing (RN) services during the period of January 1, 2019 through December 31, 2020 for Lutheran Homes Society, Inc. In addition, we tested payments for five dates of service for select recipients with TBS – provided in a group setting and paid at a per diem rate (referred to as day treatment) and group psychotherapy on the same day.

Lutheran Homes Society, Inc. has a fictitious name of Genacross Lutheran Services (Genacross) registered with the Ohio Secretary of State. Genacross 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 Genacross is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on Genacross' compliance with the specified Medicaid requirements based on our examination.

The purpose of this examination was to determine if the selected payments 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.

Ohio Admin. Code § 5160-1-17.2(H) specifies that a provider cannot be currently subject to sanction or otherwise prohibited from providing services. We verified via the Ohio e-License center website 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.

The Department requires that providers and practitioners who want to furnish Medicaid covered services to Medicaid recipients enroll as Medicaid providers. This include both providers and practitioners who will submit claims seeking reimbursement for services furnished to Medicaid recipients and rendering practitioners who are employed by provider groups or organizations who will submit claims to the Department for payment. See Ohio Admin. Code § 5160-1-17. We searched the Medicaid Information Technology System and verified that each rendering practitioner had an active Medicaid provider number on the first date of service found in our selected payments and was active during the remainder of the examination period.

We obtained service documentation from Genacross for the following payments:

- 30 payments for three recipients on five dates of service with both day treatment (H2020) and group psychotherapy (90853);
- 47 payments for individual TBS (billed in 15 minute units) and RN services (H2019),
- 51 payments for day treatment; and
- 102 payments for recipients with both day treatment and individual TBS services.

We compared the service documentation for the selected payments 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. There was one instance in which there was no documentation to support an individual TBS payment. As a result, we identified an improper payment of \$58.41.

In its response, Genacross stated that the cause of the improper payment was due to a billing error and that it had resubmitted the claim to remit the amount of the improper payment.

We also obtained treatment plans from Genacross for all of the selected payments and tested for compliance with Ohio Admin. Code § 5160-8-05(F) which requires a treatment plan be completed within five sessions or one month of admission and bear the signature of the professional who recorded it. All of the selected payments were supported by a signed treatment plan.

Recommendation: Genacross should implement a quality review process to ensure that documentation is complete prior to submitting claims for reimbursement. Genacross 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 Genacross complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Genacross 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 the selected payments 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 Genacross' compliance with the specified requirements.

Internal Control over Compliance

Genacross 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 Genacross' internal control over compliance.

Opinion on Compliance

In our opinion, Genacross complied, in all material respects, with the aforementioned requirements of therapeutic behavioral services and individual registered nursing services for the selected payments for services during the period of January 1, 2019 through December 31, 2020.

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Our testing was limited to the selected payments and the specified Medicaid requirements detailed above. We did not test other payments or requirements and, accordingly we do not express an opinion on Genacross' compliance with other payments or requirements.

We identified improper Medicaid payments in the amount of \$58.41. This finding plus interest in the amount of \$2.69 (calculated as of May 31, 2022) totaling \$61.10 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 Genacross, 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

May 31, 2022

OHIO AUDITOR OF STATE KEITH FABER



LUTHERAN HOMES SOCIETY, INC.

LUCAS 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 7/28/2022

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