



OHIO AUDITOR OF STATE
KEITH FABER



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 FOR 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: Hitchcock Center for Women, Inc.
Ohio Medicaid Number: 2921182 National Provider Identifier (NPI): 1275598419

We examined compliance with specified Medicaid requirements during the period of July 1, 2019 through June 30, 2021 for provider qualifications and service documentation related to the provision of intensive outpatient level of care group counseling (hereafter referred to as IOP) services billed over a span of time¹ and high intensity substance use disorder (SUD) residential treatment program services billed over a span of time for Hitchcock Center for Women, Inc. (Hitchcock Center).

Hitchcock Center 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 to fully disclose the extent of services provided and significant business transactions. Hitchcock Center is responsible for its compliance with the specified requirements. The Compliance Section of this report identifies the specific requirements examined. Our responsibility is to express an opinion on Hitchcock Center'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 (AICPA). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Hitchcock Center complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Hitchcock Center and to meet our ethical responsibilities, in accordance with the ethical requirements established by the AICPA related to a compliance examination.

An examination involves performing procedures to obtain evidence about whether Hitchcock Center 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 Hitchcock Center's compliance with the specified requirements.

¹ Services billed over a span of time refers to services billed during a specific period of time (one week or less) resulting in units billed for a per diem code.

Internal Control over Compliance

Hitchcock Center 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 Hitchcock Center's internal control over compliance.

Basis for Qualified Opinion

Our examination disclosed that, in a material number of instances, Hitchcock Center did not have documentation to support the selected Medicaid payments, did not meet the minimum time requirement for IOP services, and billed units in excess of documented duration.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, Hitchcock Center has complied in all material respects, with the selected requirements of the provision of IOP services and high intensity SUD residential treatment program services billed with a date span for the period of July 1, 2019 through June 30, 2021.

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 Hitchcock Center's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$21,802.46. This finding plus interest in the amount of \$3,282.02 (calculated as of September 28, 2023) totaling \$25,084.48 is due and payable to the Department upon its adoption and adjudication of this 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. If waste and abuse² are suspected or apparent, the Department and/or the Office of the Attorney General will take action to gain compliance and recoup inappropriate or excess payments. See Ohio Admin. Code § 5160-1-29(B).

This report is intended solely for the information and use of the Hitchcock Center, 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

September 28, 2023

² "Waste and abuse" are practices that are inconsistent with professional standards of care; medical necessity; or sound fiscal, business, or medical practices; and that constitute an overutilization of Medicaid covered services and result in an unnecessary cost to the Medicaid program. Ohio Admin. Code § 5160-1-29(A).

COMPLIANCE SECTION

Background

Title XIX of the Social Security Act, known as Medicaid, provides federal cost-sharing for each State's Medicaid program. The rules and regulations for the program 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).

Hitchcock Center is an Ohio Department of Mental Health and Addiction Services certified agency (Type 95) and received payment of \$2.8 million including managed care and fee-for-service payments for 10,436 services³.

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Hitchcock Center'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 IOP services and high intensity SUD residential treatment program services billed with a date span as specified below for which Hitchcock Center billed with dates of service from July 1, 2019 through June 30, 2021 and received payment.

We obtained Hitchcock Center's fee-for-service claims from the Medicaid database which contains services billed to and paid by Ohio's Medicaid program. We also obtained paid claims data from one Ohio Medicaid managed care organization (MCO) and verified that the services were paid to Hitchcock Center's tax identification number. From the combined fee-for-service and MCO claims data, we removed services paid at zero.

From the total paid services, we first selected IOP services billed over a span of time (procedure code H0015) and then selected high intensity SUD residential treatment program services billed over a span of time (procedure code H2036). The calculated sample sizes are shown in **Table 1**.

Table 1: Samples		
Universe	Population Size	Sample Size
IOP Services Billed over a Span of Time	115	60
High Intensity SUD Residential Treatment Program Services Billed over a Span of Time	624	60
Total	739	120

A notification letter was sent to Hitchcock Center setting forth the purpose and scope of the examination. During the entrance conference, Hitchcock Center described its documentation practices and billing process. During fieldwork, we reviewed service documentation and verified professional qualifications. We sent preliminary results to Hitchcock Center and it subsequently submitted additional documentation which we reviewed for compliance prior to the completion of our fieldwork.

³ Payment data is from the Medicaid Information Technology System.

Results

The summary results are shown in **Table 2**. While certain services had more than one error, only one finding was made per service. The non-compliance and basis for findings is discussed below in further detail.

Table 2: Results				
Universe	Services Examined	Non-compliant Services	Non-compliance Errors	Improper Payment
Samples				
IOP Services Billed over a Span of Time	60	34	52	\$7,484.56
High Intensity SUD Residential Treatment Program Services Billed over a Span of Time	60	26	26	\$14,317.90
Total	120	60	78	\$21,802.46

A. Provider Qualifications

Exclusion or Suspension List

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 identified 27 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 found no matches. We also compared identified administrative staff names to the same database and exclusion/suspension list and found no matches.

B. Service Documentation

Documentation requirements include the date, time of day, and duration of service contact. See Ohio Admin. Code §§ 5160-27-02(H) and 5160-8-05(F). We compared Hitchcock Center's documentation to the required elements. We also compared units billed to documented duration and we ensured the services met the duration requirements. For errors where units billed exceeded the documented duration, the improper payment was based on the unsupported units.

IOP Services Billed over a Span of Time Sample

The 60 services examined included the following errors:

- 13 instances in which the number of units billed within the span of time exceeded the number of documented units in the time span;
- 10 instances in which the minimum duration was not met;
- 9 instances in which there was no documentation to support the payment;
- 3 instances in which the name of the practitioner was not included on the documentation;
- 2 instances in which the documentation did not contain a progress note; and
- 1 instance in which the documentation did not contain a description of the progress made.

These 38 errors resulted in an improper payment amount of \$7,484.56.

B. Service Documentation (Continued)

We also noted 14 instances in which the minimum required duration was not met by one minute. We did not associate improper payments for these 14 errors.

High Intensity SUD Residential Treatment Program Services Billed over a Span of Time

The 60 services examined included 25 instances in which the number of units billed within the span of time exceed the number of documented units during the span of time and one instance in which there was no documentation to support the payment for any of the units in the time span.

These 26 errors resulted in an improper payment amount of \$14,317.90.

Recommendation

Hitchcock Center should develop and implement procedures to ensure that all service documentation and billing practices fully comply with requirements contained in Ohio Medicaid rules. In addition, Hitchcock Center should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement. Hitchcock Center should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

Official Response

Hitchcock Center was provided an opportunity to respond to this report. We did not examine Hitchcock Center's response and, accordingly, we express no opinion on it. In summary, Hitchcock Center indicated it disagrees with 21 findings:

- 1) *15 instances in which the minimum time required for the code billed was not met.* Hitchcock Center stated that the Auditor of State (AOS) should re-code the services and the improper payment should be based on the difference between what was paid and what would have been paid if the service was billed with the correct code.
- 2) *3 instances in which the documentation does not support the number of units billed in the span.* Hitchcock Center stated AOS should accept documentation with incorrect dates and accept documentation for a service which states the recipient was absent.
- 3) *2 instances in which the progress of the recipient was not included in the documentation.* Hitchcock Center stated the records were not indicative of any significant changes and that progress is not required under the Medicaid rules.
- 4) *1 instance in which the name of the rendering practitioner was not included on the documentation.* Hitchcock Center stated the name of the practitioner is included on the documentation.

AOS Response

We reviewed Hitchcock Center's official response to the compliance examination and determined the following:

- 1) Ohio Admin. Code § 5160-1-27(F)(3) states, "Services billed to and reimbursed by the department, which are not validated in the recipients' records, are subject to recoupment through the audit and review process." The services billed were not validated by the documentation provided.

AOS Response (Continued)

- 2) Per Ohio Admin. Code § 5160-8-05(F)(2)(a) and (d) progress note documentation must include the dates of service and amount of time the provider spent face-to-face with the recipient. We did not accept documentation with a date of service for a service billed with a different date and did not accept documentation for a service when the recipient was absent.
- 3) Ohio Admin. Code § 5160-8-05(F)(2)(f) states, "Progress notes shall include assessment of the patient's progress or lack of progress". The two instances did not include the progress or lack thereof.
- 4) We re-reviewed the submitted documentation and the name of the practitioner is not included.

We confirmed that the criteria used in the examination were appropriately applied and that no change to the results was warranted.

OHIO AUDITOR OF STATE KEITH FABER



HITCHCOCK CENTER FOR WOMEN, INC.

CUYAHOGA 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 11/14/2023

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov