



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: Moving Forward Residential LLC
Ohio Medicaid Number: 0238187 NPI: 1871016691

We examined compliance with specified Medicaid requirements for service authorization, service documentation and provider qualifications related to the provision of high intensity substance use disorder (SUD) residential treatment program services during the period of July 1, 2019 through June 30, 2021 for Moving Forward Residential LLC (Moving Forward).

In addition, we tested instances in which a recipient had more than 30 consecutive days in a calendar year for the first or second admission¹ in a low or high intensity SUD residential treatment program and instances for the recipient's third admission within a calendar year. We also tested select service date spans of one week or more for recipients in a low intensity SUD residential treatment program.

Moving Forward 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. Management of Moving Forward 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 Moving Forward'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 Moving Forward complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Moving Forward 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 Moving Forward 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 Moving Forward's compliance with the specified requirements.

¹ We used claims data to identify separate admissions. See Methodology in Compliance Section for further details.

Internal Control over Compliance

Moving Forward 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 the Moving Forward's internal control over compliance.

Opinion on Compliance

In our opinion, Moving Forward has complied, in all material respects, with the selected requirements of high intensity SUD residential treatment program services for the period of January 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 Moving Forward's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$5,281.37. This finding plus interest in the amount of \$269.71 (calculated as of June 6, 2023) totaling \$5,551.08 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.

This report is intended solely for the information and use of Moving Forward, 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

June 6, 2023

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).

Moving Forward is certified by the Ohio Department of Mental Health and Addiction Services and received payment of approximately \$2.1 million under the provider number examined for over 3,400 SUD treatment services². Moving Forward has one location in McDermott, Ohio.

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Moving Forward'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 high intensity SUD residential treatment program services, along with the exception tests, as specified below for which Moving Forward billed with dates of service from July 1, 2019 through June 30, 2021 and received payment.

We obtained Moving Forward's fee-for-service claims from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We also obtained claims data from two managed care organizations (MCOs) and confirmed the services were paid to Moving Forward's tax identification number. From the fee-for-service and MCO claims data, we removed services paid at zero.

From the total paid services claims, we analyzed the data to determine the number of likely admissions per recipient in a SUD residential treatment program. For this examination, we identified as a subsequent admission when there was a break of seven or more days in the reported dates of service.

We then selected the following services:

- Instances in which a recipient had more than 30 consecutive days in a calendar year for the first and/or second admission in a low intensity (procedure code H2034) or high intensity SUD residential treatment program (H2036) and instances for the recipient's third admission within a calendar year (More than 30 Days or Third Stay in SUD Residential Treatment Exception Test);
- Select service date spans of one week or more for 10 recipients in a low intensity SUD residential treatment program (H2034) (Recipients in Low Intensity SUD Residential Treatment Program Exception Test); and
- A random sample of 60 high intensity SUD residential treatment program services (H2036) (High Intensity SUD Residential Treatment Program Services Sample).

The exception tests and calculated sample sizes are shown in **Table 1**.

² Payment data is from the Medicaid Information Technology System.

Purpose, Scope, and Methodology (Continued)

Table 1: Exception Tests and Sample		
Universe	Population Size	Selected Services
Exception Tests		
More than 30 Days or Third Stay in SUD Residential Treatment		103
Recipients in Low Intensity SUD Residential Treatment Program		10
Sample		
High Intensity SUD Residential Treatment Program Services	832	60
Total		173

A notification letter was sent to Moving Forward setting forth the purpose and scope of the examination. During the entrance conference, Moving Forward described its documentation practices and billing process. During fieldwork, we obtained an understanding of the electronic health record system used, reviewed service documentation and verified professional licensure. We sent preliminary results to Moving Forward and it subsequently submitted additional documentation which we reviewed for compliance prior to the completion of our fieldwork.

Results

The summary results are shown in **Table 2**. 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
Exception Tests				
More than 30 Days or Third Stay in SUD Residential Treatment	103	4	4	\$5,067.67
Recipients in Low Intensity SUD Residential Treatment Program	10	0	0	\$0.00
Sample				
High Intensity SUD Residential Treatment Program Services	60	1	1	\$213.70
Total	173	5	5	\$5,281.37

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 identified 36 individuals, including owners and administrators, from Moving Forward's table of organization and employee roster and compared their names to the Office of Inspector General exclusion database and the Department's exclusion/suspension list and found no matches.

A. Provider Qualifications (Continued)

For the eight certified and six licensed practitioners identified in the service documentation for this examination, we verified via the e-License Ohio Professional Licensure System that their certifications or licenses were current and valid on the first date found in our selected services and were active during the remainder of the examination period.

B. Service Documentation

Medicaid reimbursement is contingent upon providers maintaining complete and accurate documentation as specified in rules 5160-01-27 and 5160-8-05 of the Ohio Administrative Code. See Ohio Admin. Code §§ 5160-27-02(H) and 5160-27-03(G). Documentation requirements include the type, description, date, time of day, and duration of service contact.

In addition, each record is expected to bear the signature and indicate the discipline of the professional who recorded it. See Ohio Admin. Code § 5160-8-05(F).

In accordance with Ohio Admin. Code § 5160-27-09(A), SUD treatment services shall be provided according to the American Society of Addiction Medicine also known as the ASAM treatment criteria for addictive, substance related and co-occurring conditions³ for admission, continued stay, discharge, or referral to each level of care. For low intensity SUD residential treatment program services, the ASAM treatment criteria requires a minimum of five hours of treatment per week.

We obtained service documentation from Moving Forward and compared it to the required elements. For the low intensity SUD residential treatment program services, we ensured the service documentation supported at least five hours of treatment per week. We did not obtain service documentation for the recipients with more than 30 consecutive days in a SUD residential treatment program exception test.

Recipients in Low Intensity SUD Residential Treatment Program Exception Test

The 10 services examined consisted of 10 recipients with service date spans of one week or more. We determined there was service documentation that contained all the required elements to support at least five hours of treatment per week.

High Intensity SUD Residential Treatment Program Services Sample

All 60 services examined were supported by service documentation that contained the required elements.

C. Authorization to Provide Services

A treatment plan must be completed within five sessions or one month of admission, whichever is longer, must specify mutually agreed treatment goals and track responses to treatment and is expected to bear the signature of the professional who recorded it. See Ohio Admin. Code § 5160-8-05(F).

We obtained treatment plans from Moving Forward to confirm that the treatment plan authorized the service examined and was signed by the recording practitioner.

We did not obtain service documentation for the recipients with more than 30 consecutive days in a SUD residential treatment program exception test.

³ American Society of Addiction Medicine (Third Edition, 2013). *The ASAM Criteria: Treatment Criteria for Addictive, Substance-Related, and Co-Occurring Conditions*. Carson City. The Change Companies.

C. Authorization to Provide Services (Continued)

Recipients in Low Intensity SUD Residential Treatment Program Exception Test

All 10 services examined were supported by a signed treatment plan that authorized the service.

High Intensity SUD Residential Treatment Program Services Sample

The 60 services examined contained one instance in which the treatment plan did not authorize the level of care billed. This error resulted in an improper payment amount of \$213.70.

Recommendation

Moving Forward should implement a quality review process to ensure that treatment plans are complete and accurate prior to submitting claims for reimbursement. Moving Forward should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

D. Medicaid Coverage

Ohio Medicaid allows up to 30 consecutive days without prior authorization per recipient for the first and second residential treatment admission in a calendar year. If the residential stay continues beyond the 30 consecutive days of the first or second stay, prior authorization is required to support the medical necessity of the continued stay. If medical necessity is not substantiated and approved by the Department's designated entity, only the initial thirty consecutive days will be reimbursed. Third and subsequent admissions during the same calendar year must be prior authorized from the first day of admission. See Ohio Admin. Code § 5160-27-09(F)(3).

We confirmed with one MCO that it imposed the limitations as specified in the Ohio Administrative Code. The second MCO confirmed that it did not impose the limitation in the Medicaid rules, and prior authorization for an additional 30 consecutive days was not required if a provider billed the additional days at a different level of care (billed a different procedure code). We did not associate any improper payments with the selected services paid by the second MCO.

More than 30 Days or Third Stay in SUD Residential Treatment Exception Test

The 103 services examined contained four instances in which there was no prior authorization to support the medical necessity of the continued stay as required for payment. These four errors resulted in an improper payment of \$5,067.67.

Recommendation

Moving Forward should ensure that services billed to Medicaid are consistent with the benefits covered by the program. Moving Forward should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

We also recommend that the Department review the second MCO's decision to not implement the coverage limitations outlined in the Ohio Administrative Code as this creates an incentive for providers to extend lengths of stay without demonstrating medical necessity by alternating the procedure codes.

Official Response

Moving Forward indicated that residential treatment program services exceeding 30 consecutive days were billed without prior authorization based on the understanding that prior authorization approvals from the MCO had been extended through September 30, 2020 due to the COVID-19 State of Emergency. In addition, Moving Forward stated the other errors identified were billing errors.

AOS Response

The guidance from the Department in the COVID-19 FAQ Managed Care Plan Emergency Provider Provisions Updated for July 1, 2020 Contract Amendment⁴ stated that beginning July 1, 2020 the managed care provider agreement was amended to reinstate policies that were removed under the emergency provisions, which included prior authorizations. In addition, the prior authorization for the recipient in question was requested in August 2020 and was only partially approved by the MCO. The approved stay had been provided and there was no prior authorization to be extended for this recipient.

After reviewing the official response, we made no revisions to the results of the compliance examination.

⁴<https://medicaid.ohio.gov/static/Providers/COVID19/MCPEP/OhioMedicaidEmergencyMCPProviderProvisionsFAQ06232020.pdf>

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MOVING FORWARD RESIDENTIAL LLC

SCIOTO 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 7/18/2023

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