



Dave Yost • Auditor of State

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**BESSIE D. HASKINS  
SCIOTO COUNTY**

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# Dave Yost • Auditor of State

## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO PERSONAL CARE AIDE SERVICES**

Bessie D. Haskins  
P.O. Box 112  
Portsmouth, Ohio 45662

Dear Ms. Haskins:

We attempted to examine your (the Provider's) compliance with specified Medicaid requirements for provider qualifications, service documentation, and service authorization related to the provision of personal care aide services during the period of January 1, 2012 through December 31, 2014. We were unable to conduct our examination as you did not submit any documentation to support services billed to and paid by Ohio Medicaid during the examination period (see Compliance Examination Report).

### ***Provider's Responsibility***

The Provider entered into an agreement with the Ohio Department of Medicaid (ODM) to provide services to Medicaid recipients (the Provider Agreement). The Provider Agreement outlines the responsibility to adhere to the terms of the agreement, state statutes and rules, federal statutes and rules, and the regulations and policies set forth in the Medicaid Handbook including the duty to maintain records supporting claims for reimbursement made by Ohio Medicaid. Therefore, the Provider is responsible for complying with the requirements and laws outlined by the Medicaid program.

### ***Basis for Disclaimer of Opinion***

The Provider failed to submit any documentation to support services billed to and paid by Ohio Medicaid during the examination period. As a result, we were unable to apply our planned procedures for examining compliance with the specified Medicaid requirements. Nor were we able to satisfy ourselves as to the Provider's compliance with these requirements by other examination procedures.

### ***Disclaimer on Opinion***

Our responsibility is to express an opinion on the Provider's compliance with the specified Medicaid requirements based on conducting the examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Because of the limitation on the scope of our examination discussed in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on whether the Provider complied with the specified Medicaid requirements for the period of January 1, 2012 through December 31, 2014, in all material respects.

Without supporting documentation, we found the Provider was overpaid by Ohio Medicaid between January 1, 2012 and December 31, 2014 in the amount of \$157,109.48. This finding plus interest in the amount of \$5,604.29 totaling \$162,713.77, is due and payable to ODM upon its adjudication of this examination report.

Bessie D. Haskins  
Independent Auditor's Report on  
Medicaid Provider Compliance

When the Auditor of State identifies fraud, waste or abuse by a provider in an examination,<sup>1</sup> any payment amount in excess of that legitimately due to the provider will be recouped by ODM, the state auditor, or the office of the attorney general. Ohio Admin. Code § 5160-1-29(B)

This report is intended solely for the information and use of the Ohio Department of Medicaid, the Ohio Attorney General's Office, the U.S. Department of Health and Human Services, and other regulatory and oversight bodies, and is not intended to be, and should not be used by anyone other than these specified parties.



**Dave Yost**  
Auditor of State

December 19, 2016

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<sup>1</sup> "Fraud" is an intentional deception, false statement, or misrepresentation made with the knowledge that the deception, false statement, or misrepresentation could result in some unauthorized benefit to oneself or another person. "Waste and abuse" are practices that are inconsistent with professional standards of care; medical necessity; or sound fiscal, business, or medical practices; and that constitutes an overutilization of Medicaid covered services and result in an unnecessary cost to the Medicaid program. Ohio Admin. Code § 5160-1-29(A)

## Compliance Examination Report

### 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 that providers must follow are specified in the Ohio Administrative Code and the Ohio Revised Code. The fundamental concept underlying the Medicaid program is medical necessity of services: defined as services which are necessary for the prevention, diagnosis, evaluation or treatment of an adverse health condition. See Ohio Admin.Code § 5160-1-01(A) and (B)

This Provider is a personal care aide located in Scioto County, Ohio, who rendered services to an Ohio Medicaid recipient on an Ohio home care waiver. The Provider's Medicaid number is 2835276 and she received reimbursement of \$157,109.48 for 1,714 personal care aide services (procedure code T1019), rendered on 1,016 unique dates of service during the examination period.

Medicaid rules for recipients on an Ohio home care waiver for provider qualifications, service documentation and authorization are found in Ohio Admin. Code Chapter 5160-46.

### Purpose, Scope, and Methodology

The purpose of this examination was to determine whether the Provider's Medicaid claims for reimbursement complied with Ohio Medicaid regulations. The scope of the engagement was limited to an examination of personal care aide services the Provider rendered to one Medicaid recipient and received payment during the period of January 1, 2012 through December 31, 2014. We received the Provider's claims history from the Medicaid Information Technology System (MITS) database of services billed to and paid by Ohio's Medicaid program. We removed three services that were paid at zero. In addition, we removed 52 services previously identified as overpayment based on Provider's Structural Reviews.

We attempted to reach the Provider at the most recent phone number listed in MITS and sent an engagement letter via regular and certified mail to the correspondence address listed in MITS. We received no response from the Provider. We verified contact information with ODM and were provided an additional phone number and post office box address. We called this additional phone number and the individual that answered indicated that no one matching the Provider's name was at that number. We contacted the United States Postal Service and confirmed that Bessie Haskins was associated with this post office box.

On September 26, 2016 we sent an engagement letter via certified mail and regular mail to the post office box. The certified letter was not picked up and the envelope sent via regular mail was never returned. We sent a draft report to the Provider at the same address and received confirmation of its receipt. The Provider then contacted us and agreed to a date for examining her records. The Provider subsequently called to request a later date to allow her additional time to obtain and organize her records. Prior to this rescheduled time, the Provider contacted us and stated that she was unable to get the documentation that we requested for this examination.

### Results

Per Ohio Admin. Code § 5160-46-04(B)(8) providers of waiver services must maintain all required documentation including, but not limited to, tasks performed, arrival and departure times, and the dated signatures of the provider and the recipient or authorized representative verifying the service delivery upon completion of service.

**Results (Continued)**

In addition, 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. Ohio Admin. Code § 5160-1-17.2(D)(E)

The Provider also certified and agreed in the Provider agreement to furnish any information maintained for audit and review purposes. Failure to supply requested records within thirty days shall result in withholding of Medicaid payments and may result in termination from the Medicaid program. See Ohio Admin. Code § 5160-1-17.2(E)

The Provider failed to submit any documentation to support services billed to and paid by Ohio Medicaid during the examination period. As a result, we were unable to apply our planned procedures for examining compliance with provider qualifications, service authorization and service documentation requirements. Therefore, we identified all reimbursement received during the examination period of January 1, 2012 through December 31, 2014 as an overpayment.

**Recommendation:**

The Provider should comply with the terms of the Provider agreement to furnish information for audit and review purposes. The Provider should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

**Provider Response:**

A draft report was sent to the Provider on November 29, 2016, and the Provider was afforded an opportunity to respond to this examination report. The Provider declined an exit conference to discuss the results of the examination and also declined to submit an official response to the results noted above.





# Dave Yost • Auditor of State

**BESSIE HASKINS**

**SCIOTO COUNTY**

## **CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
DECEMBER 29, 2016**