



Dave Yost • Auditor of State



**GEORGIA M. MITCHELL  
CUYAHOGA 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**

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

RE: Georgia M. Mitchell  
Ohio Medicaid # 2738274

We have examined Georgia M. Mitchell's (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, 2013 through December 31, 2015.

The Provider entered into an agreement (the Provider Agreement) with the Ohio Department of Medicaid (ODM) to provide services to Medicaid recipients and to adhere to the terms of the agreement, state statutes and rules, federal statutes and rules, including the duty to maintain records supporting claims for reimbursement made by Ohio Medicaid. The Provider is responsible for her compliance with the specified requirements. The accompanying Compliance Examination Report identifies the specific requirements examined. Our responsibility is to express an opinion on the Provider'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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Provider complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Provider 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 the Provider's compliance with the specified requirements.

### ***Internal Control Over Compliance***

The Provider 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 Provider's internal control over compliance.

### ***Basis for Qualified Opinion***

Our examination disclosed material non-compliance with the requirement to maintain first aid certification which is required to render personal care aide services under the Ohio Medicaid program.

**Qualified Opinion on Compliance**

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the Provider complied, in all material respects, with the aforementioned requirements pertaining to provider qualifications, service documentation and service authorization for the period of January 1, 2013 through December 31, 2015.

Our testing was limited to the specified Medicaid requirements detailed in the Compliance Examination Report. We did not test other requirements and, accordingly, we do not express an opinion on the Provider's compliance with other requirements.

We found the Provider was overpaid by Ohio Medicaid for services rendered between January 1, 2013 and December 31, 2015 in the amount of \$6,319.43. This finding plus interest in the amount of \$540.09 (calculated as of January 16, 2018) totaling \$6,859.52 is due and payable to the ODM upon its adjudication of this examination report. Services billed to and reimbursed by the ODM, which are not validated in the records, are subject to recoupment through the audit process. See Ohio Admin. Code § 5160-1-27. In addition, if waste and abuse<sup>1</sup> are suspected or apparent, the ODM and/or the office of the attorney general will take action to gain compliance and recoup inappropriate or excess payments in accordance with rule 5160-1-27 or 5160-26-06 of the Administrative Code.

This report is intended solely for the information and use of the Provider and the Ohio Department of Medicaid, and is not intended to be, and should not be used by anyone other than these specified parties.



**Dave Yost**  
Auditor of State

January 16, 2018

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<sup>1</sup> "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 EXAMINATION REPORT

### Background

Title XIX of the Social Security Act, known as Medicaid, provides federal cost-sharing for each State's 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(B) 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.

Ohio Medicaid recipients may be eligible to receive personal care aide services that assist the recipient with activities of daily living such as bathing and dressing, general homemaking activities, household chores, personal correspondence, accompanying the consumer to medical appointments or running errands. See Ohio Admin. Code § 5160-46-04(B)(1)

This Provider is a personal care aide who rendered services to one recipient on the Ohio Home Care Waiver. During the examination period, the Provider received reimbursement of \$172,691.68 for 3,187 personal care aide services (procedure code T1019) rendered on 1,064 dates of service. The Provider consistently billed for three shifts on the same day: her billing reflected 1,059 services as the first visit of the day; 1,064 services as the second visit on the same date (U2 modifier); and 1,064 services as the third visit on the same date (U3 modifier).

### Purpose, Scope, and Methodology

The purpose of this examination was to determine whether the Provider's claims for reimbursement 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 an examination of personal care aide services the Provider rendered to one Medicaid recipient during the period of January 1, 2013 through December 31, 2015.

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 services with a paid amount of zero. We also removed 63 services previously identified in structural reviews as non-compliant which the Provider was required to repay. As of the date of this report, the Provider has not remitted payment for these 63 services.

For the remaining population, we used a statistical sampling approach to facilitate a timely and efficient examination of the Provider's services as permitted by Ohio Admin. Code § 5160-1-27(B)(1). We clustered the services by recipient date of service (RDOS). An RDOS is defined as all services to a given recipient on same date of service. The Provider rendered services on 1,064 RDOS. We selected a random sample of 236 RDOS for this examination. We then obtained the detailed services for the 236 sampled RDOS. This resulted in a sample size of 708 services.

### **Purpose, Scope, and Methodology (Continued)**

An engagement letter was sent to the Provider setting forth the purpose and scope of the examination. During the entrance conference the Provider described her documentation practices; procedures for obtaining all service plans and process for submitting billing to the Medicaid program. During fieldwork, we reviewed personnel records and service documentation. The Provider submitted additional documentation in response to initial list of services lacking supporting documentation and we reviewed all documents received for compliance.

### **Results**

We examined 708 personal care aide services in our statistical sample. We identified 108 services provided during period of time in which the Provider had no current first certification. We identified an improper payment of \$5,897.88 for these 108 errors. In addition, we identified overpayments in the amount \$421.55 for eight services with no supporting documentation. In total, we identified an improper Medicaid payment of \$6,319.43.

#### **A. Provider Qualifications - First Aid Certification**

According to Ohio Admin. Code § 5160-46-04(B)(7)<sup>2</sup> personal care aide services requires aides to obtain and maintain first aid certification. In addition, Ohio Admin. Code § 5160-1-02 states that for a medical service to be reimbursable, it must be rendered by an eligible provider.

The Provider did not maintain her first aid certification during the entire examination period as she lacked first aid certification from February 1, 2014 through June 19, 2014. The Provider was notified during a structural review on May 21, 2014 of her non-compliance with this requirement and she obtained a new certification with one month. The Provider was certified in all other months of the examination period. We identified improper payments of \$5,897.88 for 108 services in the sample that were rendered during this four and a half month period of time.

#### **Recommendation:**

The Provider should ensure the required first aid certification is maintained. The Provider should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

#### **B. Service Documentation**

Ohio Admin. Code § 5160-46-04(B)(8)(g) states that all personal care aide providers must maintain a clinical record that includes documentation of tasks performed or not performed, arrival and departure times, and dated signatures of the provider and recipient or authorized representative, verifying service delivery upon completion of service delivery.

We reviewed 708 services and found eight services in which there was no supporting service documentation. We found no errors with the required elements for the remaining services. These eight errors resulted in improper payments of \$421.55.

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<sup>2</sup> Per Section 323.10.70 of Am. Sub. H. B. 59 of the 130th General Assembly, the Legislative Services Commission renumbered the rules of the Office of Medical Assistance within the Department of Job and Family services to reflect its transfer to the ODM. The renumbering became effective on October 1, 2013. This renumbering affects all rules noted in the Results section of this report.



### **B. Service Documentation (Continued)**

We noted that the Provider had only six gaps in service delivery during the examination period totaling 31 days; including one gap that was for 21 days. For the remaining 153 weeks of the examination period, the Provider missed only 10 days of service. In addition, the Provider billed for 12 hours each day (48 units) rendered during three shifts each day: 6 am to 10 am; 2 pm to 6 pm and 9 pm to 1 am. The Provider rendered aide services to a family member but stated she did not live at the same address as the recipient. The Provider did indicate that on some occasions she would stay over at the recipient's home or have the recipient stay overnight in her home.

We also observed instances in which service documentation did not contain a dated signature of the provider or the recipient or authorized representative. We noted the dated signatures starting with 2015 dates of service. We did not quantify these errors or associate an overpayment for these instances of non-compliance.

#### **Recommendation:**

The Provider should ensure that only services actually rendered are billed. The Provider should also contemporaneously prepare documentation that contains all required elements as required by Ohio Admin. Code § 5160-46-04(B). These issues should be addressed to ensure compliance with Medicaid rules and avoid future findings.

### **C. All Services Plan**

Ohio Admin. Code § 5160-46-04(B)(5)(d) state that in order to submit a claim for reimbursement, the Provider must be identified on the recipient's services plan and have specified the number of hours for which the provider is authorized to furnish personal care aide services to the recipient.

We reviewed the All Services Plans in effect for our examination period and verified that the Provider was authorized to render personal care aide services throughout the examination period. We found no instances of non-compliance.

### **Official Response**

The Provider submitted an official response to the results of this examination which is presented in **Appendix A**. Identifying information regarding the Medicaid recipient has been redacted from the response. The highlights on page 2 of the response were added by the Provider. We did not examine the Provider's response and, accordingly, we express no opinion on it. The Provider declined an exit conference to discuss the results of this examination.

### **Auditor of State Conclusion**

This compliance examination is distinct from the structural reviews conducted by the ODM's contractor; however, we did review the results of the Provider's structural reviews as part of our planning for this examination. We applied the rules in effect at the time of service delivery and identified a final overpayment for those services in the sample that did not meet the Medicaid requirements. We confirmed with the ODM that we appropriately applied the Medicaid requirements for personal care aide services.

**APPENDIX A**

December 20, 2017

Dave Yost

Auditor of State

88 East Broad Street

Ninth Floor

Columbus, OH 43215-3506

Attn: Kristi Erlewine, Chief Auditor/Medicaid/Contract Audit Section

RE: Georgia Mitchell – Medicaid Provider #2738274 /First Aid Certification Official Response

Dear Mr. Yost:

Due to an oversight on my part I was not aware that my First Aid Certification had expired at the end of February 2014 and I apologize that this happened. I became aware that my first aide certification has expired during my yearly structural meeting with Ms. Jill Psota on May 21, 2014. During the structural review Ms. Psota told me to schedule a class for my first aid certification within the next 45 days to ensure compliance in the future. (A copy of the structural review report from Ms. Psota is attached with this letter). During this review I was not informed or given information by Ms. Psota that I was ineligible from 02/01/14 through 06/19/14, nor was I told that I should immediately stop providing home care services at this time to my client due to the first aid expiration. The consequences for letting my first aid certification expire was never communicated to me. I was only told to make sure that that I obtained my first aid certification, which I did. This rule was never explained to me by Ms. Psota, or Case Manager or anyone associated with managing my client's case that I could not bill for providing home care services to my client. She also did not tell me that I was ineligible to continue provider services/or billing on the structural review report sent to me on May 29, 2014. If I had been educated on this new rule, I would have adhered to it, but I did not know about this until the audit in May 2017. I signed up and took the first aid certification in June 2014, which was the first date available.

I was not educated on the non-compliance rule regarding first aid recertification in 2014. I ask you to please reconsider, as it would cause a total financial hardship for me to try to reimburse for services I provided to my client. I was never told that I was ineligible to provide and bill for these services. All the services were approved on my All Service Plan. I take excellent care of my client so that he stays out of the hospital and I make sure he eats, exercises, stays clean and free of bed sores.

Sincerely,



Georgia M. Mitchell #2738274 (Attachment: Structural review report)



## Structural Review Report — With Findings

<b>Date:</b>	6/11/2014	<b>Date of Review:</b>	5/21/2014
<b>To:</b>	Georgia Mitchell 2738274 26761 Huckleberry Dr. Richmond Hts., Ohio 44143	<b>Date of Report:</b>	6/11/2014
<b>From:</b>	Jill Psota 440-570-4062	<b>POC Due Date:</b>	7/26/2014
<b>Review #:</b>	CLE0314-87121		

<b>Consumer's Name(s):</b>	-(9/1/2012 - 8/31/2013)
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Thank you very much for participating in the Annual Structural Review process. Your documentation and billing records were reviewed and the following findings are listed below. Please explain what action(s) you will take to resolve each issue listed and when this will be started.

The findings are listed below:

### Structural Review

**Problem # 1:**

5101:3-46-04 (B)(7)(a)(ii), 3-47-04: (B)(7)(a)(ii), 3-50-04: (B)(7)(a)(ii)  
 Prior to commencing service delivery, the provider must have obtained and maintained first aid certification.

*Provider did not have current and valid first aid certification. Provider was educated on obtaining and maintaining first aid certification. \*\*\*This notification represents a repeat violation as you were cited for this same behavior in the past. Continued non-compliance with the Ohio Home Care Program rules has resulted in a referral to the State and may result in further sanctions, including termination of your provider agreement. \*\*\*This notification is the second violation. Provider must ensure first aid is obtained and valid within 45 days of report. Please address how you will correct this issue and ensure compliance with this rule in the future.*

**Action To Be Taken:**

In the future I will always make sure that I have a valid first aid certificate. My previous first aid certificate expired in January 2014. You told me that you would make a notation that I had my certificate, but that it had expired, which I was unaware of; and that I would take a course as soon as one is available.

I now have a valid first aide certificate. On June 20, 2014, I took the first aide course at the American Red Cross and obtained my first aid certification. This certification is valid through June 2016. A copy of the front and the back of the card is attached. This is not a repeat violation. Previously I have always had my First Aid certification which I previously had obtained from a First Aid computer course on line. At my previous structural review in December of 2012, I was told that computer first aid courses I took was no longer acceptable, because of rule changes. I was told I had to schedule an in person first aide course with the American Red Cross. I scheduled a class with the American Red Cross for the first available date which was January 2012. I was told to send a copy of my first aid certificate in and I would not was not cited because no one made me aware of this rule change before I had my structural review meeting.

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# Dave Yost • Auditor of State

**GEORGIA MITCHELL**

**CUYAHOGA 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  
JANUARY 30, 2018**