



Dave Yost • Auditor of State



**ROBERTA A. BACK  
MIAMI COUNTY**

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# Dave Yost • Auditor of State

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

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

RE: Roberta A. Back  
Ohio Medicaid #2619250

We examined Roberta A. Back'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 compliance with the specified requirements. 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 in the accompanying Compliance Examination Report. 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 specified Medicaid requirements referred to above. 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.

### ***Opinion on Compliance***

In our opinion, the Provider has complied, in all material respects, with the aforementioned requirements pertaining provider qualifications, service documentation and service authorization for the period of January 1, 2013 through December 31, 2015.

Roberta A. Back  
Independent Auditor's Report on  
Compliance with Requirements of the Medicaid Program

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 identified an improper payment in the amount of \$84.00. This finding plus interest in the amount of \$6.97 totaling \$90.97 (calculated as of January 9, 2018) is due and payable to the ODM upon its adoption and adjudication of this 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.

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

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

January 9, 2018

## 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(B).

According to Ohio Admin. Code § 5160-1-17.2(D), 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(E)

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 located in Miami County who rendered services to one recipient on the Ohio Home Care waiver. During the examination period, she received reimbursement of \$154,219.86 for 1,039 personal care aide services (procedure code T1019).

### 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 during the period of January 1, 2013 through December 31, 2015.

We received the Provider's claims history from the Medicaid database of services billed to and paid by Ohio's Medicaid program. 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). The Provider had one service for each date billed. We selected a simple random sample of 146 services from the population of 1,039 services.

A notification 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 Ohio Medicaid program. During fieldwork we reviewed personnel records and service documentation.

### Results

We examined 146 personal care aide services and found two errors resulting in an improper payment of \$84.

### **A. Provider Qualifications**

According to Ohio Admin. Code § 5160-46-04(B)(7),<sup>1</sup> personal care aides are required to obtain and maintain first aid certification from a class that is not solely internet-based and that includes hands-on training by a certified first aid instructor and a successful demonstration of what was learned in the course.

The Provider obtained and maintained first aid certification for the entire examination period. The Provider indicated she had attended first aid courses at a local hospital and then had been given information that she could obtain certification through an on-line course. During her 2015 structural review, she was informed that the on-line course was not fully compliant with the requirement and, within the same month as the structural review, completed the American Red Cross course which included an in-person skills session.

### **B. Service Documentation**

Ohio Admin. Code § 5160-46-04(B)(8)(g) states 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 examined the Provider's documentation to determine if it supported the service billed and contained the required elements.

We reviewed 146 services and found one error in which the units billed exceeded the service duration identified on the supporting documentation and one error in which the service documentation did not include the recipients' signature. These two errors resulted in an improper payment of \$84.

### **C. Authorization to Provide Service**

Ohio Admin. Code § 5160-46-04(B)(5)(d) states that in order to submit a claim for reimbursement, the Provider must be identified on the recipient's services plan.

We obtained All Services Plans from the Provider and through the CareStar system. We reviewed the All Services Plan that was in effect during the examination period and found that the Provider was authorized to render personal care aide services.

### **Official Response**

The Provider was afforded an opportunity to respond to this examination report. The Provider declined an exit conference to discuss the results of this examination and also declined to submit an official response to the results noted above.

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<sup>1</sup> Except as noted, the rules noted in the results section are the numbers effective beginning October 1, 2013. Prior to that time the rules were within the Department of Job and Family Services rules but were renumbered per Section 323.10.70 of Am. Sub. H. B. 59 of the 130th General Assembly to reflect the transfer of the Office of Medical Assistance to the ODM.





# Dave Yost • Auditor of State

**ROBERTA A. BACK**

**MIAMI 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**