



OHIO AUDITOR OF STATE
KEITH FABER



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**SCIOTO COUNTY COUNSELING CENTER, INC.
DBA THE COUNSELING CENTER, INC.
SCIOTO COUNTY**

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OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit
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Columbus, Ohio 43215
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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: Scioto County Counseling Center, Inc., dba The Counseling Center, Inc.
Ohio Medicaid Numbers: 2864557 and 2846997

We have examined Scioto County Counseling Center, Inc. (the Provider's) compliance with specified Medicaid requirements including provider qualifications, service documentation and service authorization related to the provision of addiction services including individual counseling, group counseling, case management, medical/somatic and mental health community psychiatric support treatment as well as service documentation and service authorization for lab analysis of specimens (lab) services during the period of January 1, 2015 through December 31, 2017.

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 and federal statutes and rules, including the duty to maintain records supporting claims for reimbursement made by Ohio Medicaid. Management of Scioto County Counseling Center, Inc. is responsible for 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 qualified 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.

Scioto County Counseling Center, Inc., dba The Counseling Center, Inc.
Independent Auditor's Report on
Compliance with Requirements of the Medicaid Program

Basis for Qualified Opinion

Our examination disclosed material non-compliance related to the lack of documentation to support lab services when more than one unit was billed on the same day and to the provision of community psychiatric support treatment not authorized on the individual service plan.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the Provider has complied, in all material respects, with the aforementioned requirements pertaining to provider qualifications, service documentation and service authorization for the period of January 1, 2015 through December 31, 2017.

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 improper Medicaid payments in the amount of \$2,622.28. This finding plus interest in the amount of \$192.43 (calculated as of September 9, 2019) totaling \$2,814.71 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 or abuse¹ 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 of the Administrative Code.

This report is intended solely for the information and use of the Provider, the ODM and other regulatory and oversight entities, 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 9, 2019

¹ "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)(2)

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)

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) and (E)

During the examination period, the Ohio Medicaid program paid the Provider \$41,977,639 for services billed under two provider numbers. The Provider does business as The Counseling Center, Inc. and is identified as such on both provider agreements but this fictitious name is not registered with the Ohio Secretary of State.

Addiction Services

Under the number 2864557, the Provider is identified as an Ohio Department of Alcohol and Drug Addiction Services (ODADAS) certified treatment program² and received \$37,114,264 in payment for 325,436 services including the following:

- 138,774 group counseling (procedure code H0005);
- 91,711 labs (procedure code H0003);
- 42,800 case management (procedure code H0006);
- 37,637 individual counseling (procedure code H0004);
- 10,571 medical/somatic (ambulatory setting) (procedure code H0016);
- 3,717 drug assessments (procedure code H0001); and
- 226 crisis intervention-outpatient (procedure code H0007).

Mental Health Services

Under the number 2846997, the Provider is identified as an Ohio Department of Mental Health (ODMH) certified community mental health agency and received \$4,863,375 in payment for 88,737 services including the following:

- 71,319 community psychiatric support treatments (procedure code H0036);
- 17,299 individual counseling (procedure code H0004); and
- 119 mental health assessment by non-physicians (procedure code H0031).

The Provider had a third number, 0094819 that became inactive on August 14, 2018. There were no payments to this number during our examination period.

² In 2013, the State of Ohio consolidated the Department of Alcohol and Drug Addiction Services (ODADAS) with the Department of Mental Health (ODMH) into one single agency, the Department of Mental Health and Addiction Services.

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether the Provider's Medicaid 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 addiction services, specifically individual counseling, group counseling, case management, labs, and medical/somatic and mental health services, specifically community psychiatric support treatment that the Provider billed with dates of service from January 1, 2015 through December 31, 2017 and received payment.

We received the Provider's claims history from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We removed services with a paid amount of zero.

From the population of addiction services (provider number 2864550), we extracted services that were billed as rendered to a recipient under the age of 10 (Recipient Under Age of 10 - Exception Test). This population included individual counseling, group counseling, case management, medical/somatic and lab services (procedure codes H0004, H0005, H0006, H0016 and H0003).

From the remaining population, we then extracted all lab services (procedure code H0003) that were reimbursed for two units on the same service date for the same recipient (Lab Services - Exception Test).

We used a statistical sampling approach to examine additional services in order to facilitate a timely and efficient examination as permitted by Ohio Admin. Code § 5160-1-27(B)(1). We combined the remaining population of services to both provider numbers and extracted all recipient dates of service (RDOS) in which individual counseling (procedure code H0004) were paid to both provider numbers (Potential Duplicate Counseling Sample). An RDOS is defined as all services for a given recipient on a specific date of service.

From the remaining population, we extracted all addiction individual and group counseling (procedure codes H0004 and H0005) (Addiction Counseling Sample) and all community psychiatric support treatment (procedure code H0036) (Community Psychiatric Support Treatment Sample).

We calculated three attribute sample sizes and selected a simple random sample for each. The exception tests and calculated sample sizes are shown in **Table 1**.

Table 1: Exception Tests and Sample Sizes			
Universe	Population Size	Sample Size	Selected Services
Exception Tests:			
Recipient Under Age of 10 - Exception Test	150 services		150
Lab Services - Exception Test	23 services		23

Purpose, Scope, and Methodology (Continued)

Table 1: Exception Tests and Sample Sizes			
Universe	Population Size	Sample Size	Selected Services
Samples:			
Potential Duplicate Counseling Services	1,523 RDOS	100 RDOS	200
Addiction Counseling Sample	148,932 RDOS	150 RDOS	173
Community Psychiatric Support Treatment Sample	71,286 RDOS	100 RDOS	100
Total Services Tested			646

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

Results

While certain services had more than one error, only one finding was made per service. The noncompliance and basis for our findings is discussed below in more detail.

Recipient Under Age of 10 - Exception Test

We noted 150 services in which recipient was under the age of 10 on the date of service. The Provider reported that these services were rendered to an adult but incorrectly billed with their child's Medicaid number. We found 146 such billing errors and we did not identify an improper payment as there was authorization and service documentation for each service rendered to the adult. In all, we examined 150 services and found eight errors. The identified errors in six services resulted in an improper payment of \$477.10.

Lab Services - Exception Test

We noted 23 lab services in which the Provider billed two units (two labs) on the same date for the same recipient. After research, the Provider indicated the majority of these services were billed with two units in error, however, in some instances did have results for two separate labs on the same date. We examined 23 services and found 13 errors. The identified errors in 13 services resulted in an improper payment of \$840.00.

Potential Duplicate Counseling Sample

We selected 100 RDOS in which the Provider was reimbursed for both an addiction individual counseling session and a mental health individual counseling session. The Provider had distinct documentation for each service and we found no instances that appeared to be duplicate billings. We examined 200 services and found two errors. The identified errors in two services resulted in an improper payment of \$88.64.

Results (Continued)

Addiction Counseling Sample

We examined 173 services and found 12 errors. The identified errors in nine services resulted in an improper payment of \$735.85.

Community Psychiatric Support Treatment Sample

We examined 100 services and found nine errors. The identified errors in nine services resulted in an improper payment of \$480.69.

A. Provider Qualifications

Per Ohio Admin. Code § 5160-1-17.2(H), in signing the Medicaid provider agreement, the 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 94 licensed practitioners, two case management specialists and four qualified mental health specialists and compared their names to the Office of Inspector General exclusion database and ODM's exclusion or suspension list. We found no matches on an exclusion or suspension list.

For the 94 licensed practitioners, we verified via the Ohio e-License Center website that their licenses were current and valid on the first date of service found in our selected services and were active during the remainder of the examination period.

We then compared each individual that rendered an addiction service to the qualifications contained in Ohio Admin. Code § 3793:2-1-08 and each individual that rendered a mental health service to Ohio Admin. Code § 5122-29-30, Appendix B.³

We found three individuals who rendered mental health services but did not hold one of the required credentials. This non-compliance resulted in errors in two samples.

Potential Duplicate Counseling Sample

We examined 200 services and found one service rendered by an individual who did not meet one of the required credentials. This one error is included in the improper payment of \$88.64.

Community Psychiatric Support Treatment Sample

We examined 100 services and found three services rendered by an individual who did not hold one of the required credentials. These three errors are included in the improper payment of \$480.69.

Recommendation:

The Provider should develop and implement procedures to ensure that all personnel meet applicable requirements prior to rendering direct care services. The Provider should address the identified issue to ensure compliance with the Medicaid rules and avoid future findings.

³ We did not examine any additional provider qualifications for qualified mental health specialists and case management specialists who do not require licensure.

B. Service Documentation

Addiction Services

Documentation for alcohol and drug addiction services shall include client identification, date of service delivery, a description of the service, length of time, date, and original signature and credentials of staff providing the service. See Ohio Admin. Code §§ 3793:2-1-06(P) and 5122-27-04(E)

Mental Health Services

Progress notes for mental health services require the same elements as addiction services and include an assessment of the client's progress or lack of progress. See Ohio Admin. Code § 5122-27-04(E)

For errors where units billed exceeded the documented duration, the improper payment was based on the unsupported units.

Recipient Under Age of 10 - Exception Test

We examined 150 services billed to three individuals who were under the age of 10 on the date of service. The Provider indicated that the services were rendered to adults and a billing error resulted in the service being billed to their child. The Provider submitted documentation to support the child/parent relationship.

We analyzed claims data and found that in most instances the service was billed only to the child's number. In these instances we reviewed the documentation that supported a service to the parent. For those dates in which the same service code was billed to the both the child and parent, we identified the service billed to the child as a duplicate and identified an improper payment. We identified the following errors:

- 3 duplicate payments;
- 1 service in which there was no documentation to support the payment;
- 1 service in which the documentation did not include the signature of the rendering practitioner;
- 1 service in which the documentation did not include a description of the service; and
- 1 service in which the units billed exceeded the documented duration.

These seven errors are included in the improper payment of \$477.10. We did not identify an improper payment for the 146 errors where we found no duplicate payment.

Lab Services - Exception Test

We examined 23 lab services billed with two units on the same date of service for the same recipient and identified 13 instances in which there was no lab result to support a second unit. These 13 errors are included in the improper payment of \$840.00.

Potential Duplicate Counseling Sample

We examined 200 services and identified one service in which the documentation did not include a time span. This one error is included in the improper payment of \$88.64.

Addiction Counseling Sample

We examined 173 services and identified the following errors:

B. Service Documentation (Continued)

- 4 services in which the documentation did not include a description of the service;
- 4 services in which the documentation lacked the signature of the rendering practitioner; and
- 3 services in which the units billed exceeded the documentation duration.

These 11 errors are included in the improper payment of \$735.85.

Community Psychiatric Support Treatment Sample

We examined 100 services and identified one service in which the service documentation did not include a time span. This one error is included in the improper payment of \$480.69.

Recommendation:

The Provider should develop and implement procedures to ensure that all documentation fully complies with the requirements contained in Ohio Medicaid rules. In addition, the Provider should implement a quality review process to ensure that documentation is present, complete and accurate prior to submitting claims for reimbursement and that claims are submitted with the correct Medicaid recipient number.

We also noted instances in which the service documentation did not include the credentials of the practitioner rendering the service, but we were able to obtain the credentials from other documentation. The Provider should ensure service documentation contains all required elements, including the credential of the rendering practitioner.

C. Authorization to Provide Services

Addiction Services

Within seven days of completion of the assessment or at the time of the first face-to-face contact following the assessment, Providers shall develop an individual treatment plan based on the assessment for clients receiving specific drug and alcohol prevention and treatment services. The treatment plan shall contain the frequency, duration and type of treatment services, the signature of the staff member that developed the plan, and the original signature of the recipient. See Ohio Admin. Code § 3793:2-1-06(L) and 5122-27-03

In addition, per Ohio Admin. Code § 5160-30-02, a physician must order the laboratory analysis of specimens in order for Medicaid to cover the service.

Mental Health Services

Per Ohio Admin. Code §§ 5122-27-05(A) and 5122-27-03, providers of mental health services must create an individual service plan that identifies specific mental health needs and the name and/or description of all services being provided. The plan must contain the signature of the staff member that developed the plan and the date of development.

Recipient Under Age of 10 - Exception Test

We identified one medical/somatic service in which the individual treatment plan did not authorize the service. (There was also no documentation to support the payment for this service.) This one error is included in the improper payment of \$477.10.

C. Authorization to Provide Services (Continued)

Addiction Counseling Sample

We examined 173 services and found one service for which there was no individual treatment plan to cover the service. This one error is included in the improper payment of \$735.85.

Community Psychiatric Support Treatment Sample

We examined 100 services and identified five services in which the individual service plan did not authorize the service. These five errors are included in the improper payment of \$480.69.

We found no errors in the other exception test and sample.

Recommendation:

The Provider should develop and implement controls to ensure that all individual service plans and individual treatment plans are completed prior to services being rendered and include all the required elements. The Provider should address this issue to ensure compliance with Medicaid rules and avoid future findings.

Official Response

The Provider submitted an official response to the results of this examination which is presented in the **Appendix**. The Provider described corrective actions it planned to take, but it is beyond the scope of our examination to verify those statements and, accordingly, we express no opinion on the response.



THE counseling center, INC.
we believe in miracles

Scioto County

Outpatient Services

411 Court Street
Portsmouth, OH 45662
740.354.6685 PH
740.354.5061 FAX

OUTPATIENT TREATMENT
Integrated AOD/MH
Adults | Children | Adolescents

Adams County

Outpatient Services

508 E. Main Street
West Union, Ohio 45693
937.544.5218 PH
937.544.5609 FAX

OUTPATIENT TREATMENT
Integrated AOD/MH
Adults | Children | Adolescents

Stepping Stone

Outpatient Services

4350 Gallia Street
New Boston, OH 45662
740.354.6550 PH
740.355.7936 FAX

OUTPATIENT TREATMENT
Integrated AOD/MH
Adults | Children | Adolescents

Crisis Center and

24 Hour Hotline

1311 2nd Street
Portsmouth, OH 45662
740.354.1010 PH

RESIDENTIAL TREATMENT
Adults | Support | Information |
Referral Services

Scioto County

Administrative Office

923 Findlay Street
Portsmouth, OH 45662
740.354.3829 PH
740.353.6669 FAX

ADMINISTRATION
HR | Finance | Community
Relations & Development

The Counseling Center is
a contract provider of the
ADAMHS Board serving
Adams, Lawrence, and
Scioto Counties.

Programs Accredited by



Commission on Accreditation of
Rehabilitation Facilities

September 23rd 2019

RE: Medicaid Provider Number 2864557 and 2846997

Attn: Keith Faber, Auditor of State of Ohio

Auditor Faber,

Please accept this letter as our official response to the examination provided by your agency for the time period of January 1st 2015 to December 31, 2017. This examination covered 325,436 services, \$37,114,264.00 of revenue and, as a result, required a payback of \$2,622.28. The Scioto Counseling Center, Inc. has taken your response as a directive and will utilize this as an opportunity for training and to improve overall as an agency. Moving forward we look to implement a more rigorous internal audit process to improve our performance and ability to report to you as requested.

Despite the minimal payback of funds, The Scioto Counseling Center, Inc. will continue to strive for perfection. We would like to thank you and your team for their cooperation, clarification and the opportunity to provide addition information throughout this process. Your team was a pleasure to work with throughout this process and we look forward to the opportunity to work together in the future.

Sincerely,

Bill Dever, Esq.
Chief Legal Officer
The Counseling Center, Inc.
Portsmouth, Ohio
45662

OHIO AUDITOR OF STATE KEITH FABER



SCIOTO COUNTY COUNSELING CENTER

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
OCTOBER 8, 2019**