



Dave Yost • Auditor of State



**MELODY BENSON  
SCIOTO COUNTY**

**TABLE OF CONTENTS**

<b>Title</b>	<b>Page</b>
Independent Auditor's Report .....	1
Compliance Examination Report .....	3
Recommendation: Service Documentation.....	4

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# Dave Yost • Auditor of State

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

Melody Benson  
2682 Cockrells Run Road  
Lucasville, Ohio 45648

Dear Ms. Benson:

We were engaged to examine your (the Provider's) compliance with specified Medicaid requirements for service documentation, service authorization and provider qualifications related to the provision of personal care aide services during the period of January 1, 2013 through December 31, 2015. The Provider is responsible for their 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 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 complied, in all material respects, with the aforementioned requirements pertaining to service documentation, service authorization and provider qualifications 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.

Melody Benson  
Independent Auditor's Report on  
Compliance with Requirements of the Medicaid Program

We found the Provider was overpaid by Ohio Medicaid for services rendered between January 1, 2013 and December 31, 2015 in the amount of \$24.00. This finding plus interest in the amount of \$1.25 totaling \$25.25 is due and payable to the ODM upon its adoption and adjudication of this examination report. 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 Provider, the Ohio Department of Medicaid 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

April 26, 2017

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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(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) and 5123:2-9-56(B)(11).

This Provider is a personal care aide located in Scioto County who rendered services to two Medicaid recipients on Ohio Home Care waivers. The Provider's Medicaid number is 2275881 and, during our examination period, she received reimbursement of \$165,006.69 for 3,073 personal care aide services (procedure code T1019), rendered on 1,095 dates of services.

### 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 two Medicaid recipients 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 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 selected a simple random sample by date of service (DOS) and then obtained the detailed services for the 252 sampled DOS. This resulted in a sample size of 719 services.

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/individual service plans, and process for submitting billing to the Ohio Medicaid program. During fieldwork we reviewed personnel records and service documentation. The Provider was given multiple opportunities to submit additional documentation and we reviewed all documents received for compliance.

## Results

We examined 719 personal care aide services in our statistical sample and found two errors that resulted in an improper payment of \$24.00. The basis for our finding is described below in more detail.

### A. Provider Qualifications

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.

We obtained the Provider first aid certifications and found no errors.

### 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 719 services and found two services in which, based on the documented arrival and departure times, the Provider reported being with two recipients at different locations at the same time. We identified an overpayment for one of the overlapping services. These two errors resulted in improper payment of \$24.00

### Recommendation:

The Provider should ensure that only services actually rendered are billed. The Provider should also contemporaneously prepare accurate and reliable documentation for all services rendered and maintain the documentation 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) states 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 Service Plans in effect for our examination period and verified that the Provider was authorized to render personal care aide services throughout the entire examination period.

### Provider Response

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>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 ODM. The renumbering became effective on October 1, 2013. This renumbering affects all rules noted in the Results section of this report.





# Dave Yost • Auditor of State

**MELODY BENSON**

**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  
MAY 25, 2017**