



Dave Yost • Auditor of State

**ARLENE D. BARKLEY
CUYAHOGA COUNTY**

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

Arlene D. Barkley
7403 Madison Avenue
Cleveland, Ohio 44102

We have examined 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, 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 identified 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.

Basis for Qualified Opinion

Our examination disclosed that the Provider had a lapse of over six months in which she did not maintain first aid certification and, in a material number of instances, lacked supporting documentation for services rendered.

Qualified Opinion

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

Arlene D. Barkley
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 improper Medicaid payments for services rendered between January 1, 2013 and December 31, 2015 in the amount of \$47,222. This finding plus interest in the amount of \$2,432.26 totaling \$49,654.26 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,¹ 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, ODM 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

June 6, 2017

¹ "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 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) and 5123:2-9-56(B)(11)

This Provider is a personal care aide located in Cuyahoga County, Ohio, who rendered services to one recipient on the Ohio Home Care Waiver and one recipient on the Transitions Developmental Disabilities Waiver. The Provider's Medicaid number is 3064651 and, during the examination period, she received reimbursement of \$146,862.31 for 3,503 personal care aide services (procedure code T1019) rendered on 1,094 dates of service.

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 removed all services with a paid amount of zero. We then removed 277 services dated January 1, 2015 through March 31, 2015 previously identified by ODM's Surveillance and Utilization Review section as non-compliant due to lack of supporting documentation. We also removed 34 services previously identified in structural reviews as non-compliant which the Provider was required to repay.

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). Specifically, we stratified the services by date of service (DOS) into two strata based on number of services on that date. We selected a random sample from each stratum. The final calculated sample size is shown in Table 1.

Purpose, Scope, and Methodology (Continued)

Table 1: Statistical Sample – Personal Care Aide Services		
Universe/Strata	Population	Sample
Strata 1: DOS with Three or Less Services	784	153
Strata 2: DOS with Four or Five Services	310	107
Total DOS:	1,094	260

We then obtained the detailed services for the 260 sampled DOS. This resulted in a sample size of 875 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 plan; and process for submitting billing to the 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 875 personal care aide services in our statistical sample and found 267 errors. The overpayments identified for 153 of 260 dates of service (267 of 875 services) from our stratified statistical random sample were projected across the Provider's total population of paid DOS. This resulted in a projected overpayment amount of \$52,204 with a precision of plus or minus \$5,937 at the 95 percent confidence level. Since the precision percentage achieved was greater than our procedures require for use of a point estimate, the results were re-stated as a single tailed lower limit estimate (equivalent to methods used in Medicare audits), and a finding was made for \$47,222. This allows us to say that we are 95 percent certain that the population overpayment amount is at least \$47,222. A detailed summary of the statistical sample and projection results is presented in **Appendix I**.

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

A. Provider Qualifications

According to Ohio Admin. Code § 5160-46-04(B)(7)² personal care aide services requires aides to obtain and maintain first aid certification. In addition, Ohio Admin. Code § 5123:2-9-56(C)(3) states a personal care aide shall hold valid "American Red Cross" or equivalent certification in first aid.

² 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.

A. Provider Qualifications (Continued)

First Aid Certification

The Provider had a lapse in first aid certification from June 19, 2013 to January 10, 2014. The Provider was certified in all other months of the examination period.

We reviewed 875 services and found 108 services rendered by the Provider during the period in which she did not meet the provider qualifications to render personal care aide services. These 108 errors were used in the overall projection of \$47,222.

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) and 5123:2-9-56(E)(2)(g) state 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 875 services and found the following errors:

- 147 services in which there was no supporting service documentation;
- 7 services in which the units billed exceeded the units documented; and
- 5 services in which the recipient signature was not documented.

The overpayment for instances of units billed exceeding units documented is based only on the unsupported units. These 159 errors were used in the overall projection of \$47,222.

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) and 5123:2-9-56(E). 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) and 5123:2-9-56(D)(2) 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 Service Plans and Individual Service Plans in effect for our examination period and verified that the Provider was authorized to render personal care aide services throughout the examination period.

Provider Response

The Provider submitted an official response to the results of this examination which is presented in **Appendix II**. We redacted confidential information that was contained in the response. 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 draft report.

Appendix I

Summary of Sample Record Analysis

POPULATION

The population is all paid Medicaid personal care aide services (procedure code T1019), less certain excluded services, net of any adjustments, where the service was performed and payment was made by ODM.

SAMPLING FRAME

The sampling frame was paid and processed claims from MITS. These systems contain all Medicaid payments and all adjustments made to Medicaid payments by the State of Ohio.

SAMPLE UNIT

The sampling unit was a date of service (DOS).

SAMPLE DESIGN

We used a stratified random sample.

Description	Results
Number of Population DOS Provided	1,094
Number of Population DOS Sampled	260
Number of Population Services Provided	3,503
Number of Population Services Sampled	875
Total Medicaid Amount Paid for Population	\$146,862.31
Actual Amount Paid for Population Services Sampled	\$37,542.31
Estimated Overpayment (Point Estimate)	\$52,204
Precision of Overpayment Estimate at 95% Confidence Level	\$5,937
Precision of Overpayment Estimate at 90% Confidence Level	\$4,982
Single-tailed Lower Limit Overpayment Estimate at 95% Confidence Level (Calculated by subtracting the 90 percent overpayment precision from the point estimate) (Equivalent to the estimate used for Medicare Audits)	\$47,222

Source: AOS analysis of MITS information and the Provider's medical records

To whom this may concern:

My name is Celeste Barkley, I am a Independent Provider, Medicaid Provider Number (3064651),

I am responding to a Final Draft package and letter that I received regarding missing documents for one Mr. _____, missing documentation for

Mr. _____ as well as visits exceeding visits documented in regard to Mr. _____ also a six month lapse in my 2013 CPR and First Aid Certification.

In my defense, I would like to attempt to explain to your satisfaction the missing documents first. Due to a situation beyond my control (a flooding in the basement) where I needed to place the paper work temporarily due to some renovations to the home, unfortunately the documents were stored in a cardboard filing cabinet/box which suffered quite a bit of damage which ruined a lot of the documents, I am aware of the fact that it is my job to keep all documents out of harms way and I did until this unfortunate event.

Now as far as the visits exceeding visits documented and practitioner ineligible regarding Mr. _____

I do not truly understand, but I will say that Mr. _____ as well as any client that I service is well cared for and my documentation

is always completed to the best of my ability at all times as well as secured. Unfortunately I can not deny that there was an six month lapse in the year of 2013 regarding my CPR and First Aid certification, that was an oversight and error on my part for not remembering to recertify on time and I would like to apologize for that error.

To Whom this may concern:

I am willing to do what ever deems necessary for me to maintain my Provider number and continue to do the job that I truly enjoy. I am not perfect and I have made some mistakes I'm sure, but I am asking you in the Mighty Name of Jesus to please give me the opportunity to fix what ever wrongs that you feel I have made so that I can become better and more efficient in the job that services people in need, A job that I was meant to do as well as enjoy doing.

Thank You
Sincerely, Celeste Brackley


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ARLENE BARKLEY

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
JULY 11, 2017