



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO SELECT PAYMENTS FOR MEDICAL SERVICES

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

RE: Cleveland Primecare Belmont LLC DBA Delacruz Medical Associates
Ohio Medicaid Number: 0348339 National Provider Identifier: 1619436854

We examined compliance with specified Medicaid requirements during the period of July 1, 2019, through June 30, 2021 for provider qualifications and service documentation for select payments for medical services for Cleveland Primecare Belmont LLC DBA Delacruz Medical Associates (Cleveland Primecare). Specifically, we tested the top five days with the most services by a specific rendering practitioner and initial nursing facility services billed after subsequent nursing facility services.

Cleveland Primecare is a Professional Medical Group (Type 21) and received payment of \$417,144 including managed care and fee-for-service payments for 7,511 services¹. Cleveland Primecare entered into an agreement with the Ohio Department of Medicaid (the Department) to provide services to Medicaid recipients and to adhere to the terms of the provider agreement, Ohio Revised Code, Ohio Administrative Code, and federal statutes and rules, including the duty to maintain all records necessary and in such form to fully disclose the extent of services provided and significant business transactions. Cleveland Primecare is responsible for its compliance with the specified requirements. The Compliance Section of this report identifies the specific requirements examined. Our responsibility is to express an opinion on Cleveland Primecare'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 (AICPA). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Cleveland Primecare complied, in all material respects, with the specified requirements detailed in the Compliance Section. We are required to be independent of Cleveland Primecare and to meet our ethical responsibilities, in accordance with the ethical requirements established by the AICPA related to our compliance examination.

An examination involves performing procedures to obtain evidence about whether Cleveland Primecare 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 modified opinion. Our examination does not provide a legal determination on Cleveland Primecare's compliance with the specified requirements.

¹ Payment data from the Medicaid Information Technology System (MITS).

Internal Control over Compliance

Cleveland Primecare 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 Cleveland Primecare's internal control over compliance.

Basis for Qualified Opinion

Our examination disclosed that Cleveland Primecare did not have documentation to support the selected Medicaid payment as well as instances where initial nursing facility care visits were billed when documented admission dates and prior billings indicate a subsequent visit should have been billed.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, Cleveland Primecare complied with the specified requirements for the selected payments for medical services for the period of July 1, 2019 through June 30, 2021.

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

We identified improper Medicaid payments in the amount of \$1,143.73. This finding plus interest in the amount of \$217.61 (calculated as of October 2, 2023) totaling \$1,361.34 is due and payable to the Department upon its adoption and adjudication of this examination report. Services billed to and reimbursed by the Department, which are not validated in the records, are subject to recoupment through the audit process. Ohio Admin. Code § 5160-1-27. If waste and abuse² are suspected or apparent, the Department and/or the Office of the Attorney General will take action to gain compliance and recoup inappropriate or excess payments. Ohio Admin. Code § 5160-1-29(B).

This report is intended solely for the information and use of Cleveland Primecare, the Department, and other regulatory and oversight bodies, 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

October 2, 2023

² "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 SECTION

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Cleveland Primecare's 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 select payments for medical services as specified below for which Cleveland Primecare billed with dates of service from July 1, 2019, through June 30, 2021 and received payment.

We obtained Cleveland Primecare's claims from the Medicaid database which contains services billed to and paid by Ohio's Medicaid program. We also obtained claims data from one Ohio managed care organization (MCO) and verified that the services were paid to Cleveland Primecare's tax identification number. From the combined fee-for-service and MCO claims data, we removed services paid at zero and services with a third-party payment. From the remaining total paid services, we selected the following in this order:

Exception Tests:

- Top five days with the most services by specific rendering practitioners (Top Five Potentially Improbable Days Exception Test); and
- Initial nursing facility (NF) service billed after subsequent NF service (Initial NF service After Subsequent NF Service Exception Test).

The exception tests are shown in **Table 1**.

Table 1: Exception Tests		
Universe	Population Size	Selected Services
Top Five Potentially Improbable Days ¹	138	138
Initial NF Service After Subsequent NF Service ²	23	27
Total	165	165

¹ These services include evaluation and management of established patient low (procedure code 99213); evaluation and management of established patient moderate (procedure code 99214); initial nursing facility care day low (procedure code 99304); initial nursing facility care day moderate (procedure code 99305); initial nursing facility care day high (procedure code 99306); subsequent nursing facility care day straightforward (procedure code 99307); and subsequent nursing facility care day moderate (procedure code 99309).

² These services include initial nursing facility care day moderate (procedure code 99305); initial nursing facility care day high (procedure code 99306); and subsequent facility care day (99308, 99309).

A notification letter was sent to Cleveland Primecare setting forth the purpose and scope of the examination. During the entrance conference, Cleveland Primecare described its documentation practices and billing process. During fieldwork, we obtained an understanding of the electronic health record system used, reviewed service documentation and verified professional licensure. We sent preliminary results to Cleveland Primecare and it submitted no additional documentation prior to the completion of our fieldwork.

Results

The summary results are shown in **Table 2**. The non-compliance and basis for findings is discussed below in further detail.

Table 2: Results				
Universe	Services Examined	Non-compliant Services	Non-compliance Errors	Improper Payment
Exception Tests				
Top Five Potentially Improbable Days	138	6	6	\$267.00
Initial NF Service After Subsequent NF Service	27	19	19	\$876.73
Total	165	25	25	\$1,143.73

A. Provider Qualifications

Exclusion or Suspension List

Per Ohio Admin. Code § 5160-1-17.2(H), in signing the Medicaid provider agreement, a 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 six practitioners in the service documentation for the exception tests and compared their names to the Office of Inspector General exclusion database and the Department's exclusion/suspension list. We found no matches. We also compared identified administrative staff names to the same database and exclusion/suspension list and found no matches.

Licenses or Certifications

For the six licensed practitioners identified in the service documentation, we verified via the e-License Ohio Professional Licensure System that their certifications or licenses were current and valid on the date found in our selected services.

B. Service Documentation

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. See Ohio Admin. Code § 5160-1-17.2(D) and (E). In addition, per Ohio Admin. Code § 5160-1-60, every submitted claim must include the most appropriate code representing each procedure, service, or supply provided.

We compared Cleveland Primecare's documentation to the Medicaid requirements and ensured the services were consistent with the definition of code.

Top Five Potentially Improbable Days Exception Test

The 138 services examined contained six instances in which there was no documentation to support the payment. These six instances resulted in an improper payment of \$267.00.

B. Service Documentation (Continued)

In addition, in testing these five dates of service, we calculated the potential amount of time a rendering practitioner would need to complete the selected services in a day using CMS-1751-F Work Time calculations. Out of these five dates of service, we found two dates of service in which the calculated time indicated a specific practitioner potentially rendered more than 10 hours of service in day. The calculated time for these two days did not include travel time to three different nursing facility locations on these days, which ranged from 34-50 minutes of needed travel time.

Initial NF Service After Subsequent NF Service Exception Test

The 27 services examined contained four instances in which there was no documentation to support the payment and 15 instances in which an initial nursing facility care visit was billed when documented admission dates and prior billings indicate a subsequent visit should have been billed. These 19 errors resulted in an improper payment of \$876.73.

Recommendation

Cleveland Primecare should develop and implement procedures to ensure that all service documentation and billing practices fully comply with requirements contained in Ohio Medicaid rules. In addition, Cleveland Primecare should implement a quality review process to ensure that documentation is complete and accurate prior to compliance with Medicaid rules and avoid future findings.

Official Response

Cleveland Primecare declined to submit an official response to the results noted above.

OHIO AUDITOR OF STATE KEITH FABER



CLEVELAND PRIMECARE BELMONT LLC

BELMONT COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 12/12/2023

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This report is a matter of public record and is available online at
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