



OHIO AUDITOR OF STATE  
**KEITH FABER**





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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO SELECT PORTABLE X-RAY SUPPLIER SERVICES

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

RE: Symphony Diagnostic Services No. 1, LLC  
Ohio Medicaid Number: 0896268 National Provider Identifier: 1700865094

We examined compliance with specified Medicaid requirements for provider qualifications and service documentation related to the provision of selected payments for transportation and the set-up of imaging equipment and imaging services for Symphony Diagnostic Services No. 1, LLC (Symphony) during the period of January 1, 2019 through December 31, 2021.

We obtained service documentation from Symphony and tested compliance for the following payments:

- 23 services in which the place of service was identified as a hospice or prison-correctional facility including 12 payments for transportation services and 11 payments for imaging services;
- 58 services in which a setup service and transport service were paid, but no imaging service was paid including 29 payments for setup services and 29 payments for transport services;
- 20 transport payments in which the number of transports on the same recipient date of service (RDOS)<sup>1</sup> were greater than one, including 17 single patient transport services and three multiple patient transport services;
- 40 services from two recipients identified as outlier recipients including six single patient transport services, 14 multiple patient transport services, and 20 imaging services;
- 60 transport payments for which there are no associated imaging services on the same RDOS including 45 single patient transport services and 15 multiple patient transport services; and
- 426 transport payments occurring on 10 different dates of service including 276 single patient transport services and 150 multiple patient transport services.

Symphony 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. Management of Symphony is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on Symphony's compliance with the specified Medicaid requirements based on our examination.

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<sup>1</sup> RDOS is defined as all services for a given recipient on a specific date of service.

The purpose of this examination was to determine whether Symphony's claims for payment complied with Ohio Medicaid regulations. 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.

## Results

We tested compliance with Ohio Admin. Code § 5160-1-17.2 (H) which specifies that a provider cannot be currently subject to sanction or otherwise prohibited from providing services. We identified 111 radiographers in the service documentation for the selected services and compared their names to the Office of Inspector General's exclusion database and the Department's exclusion/suspension list. We also compared administrative staff names to the same database and exclusion/suspension list. We found no matches.

For the 111 practitioners identified in the service documentation as having a license or certification, we verified via the Ohio Department of Health's website that each technician and radiographer had a current and valid license or certification on the first date of service found in our selected payments and was active during the remainder of the examination period. We found no exceptions.

Ohio Admin. Code § 5160-1-27(A) requires all Medicaid providers to keep such records as are necessary to establish that conditions of payment for Medicaid covered services have been met, and to fully disclose the basis for the type, frequency, extent, duration, and delivery setting of services provided to Medicaid recipients, and to document significant business transactions. Symphony submitted documentation to support the 627 selected payments.

Symphony provided two services in which the place of service was coded as a prison and 21 services with place of service coded as hospice. Research into the address for the location coded as "prison" disclosed that the facility was an alternative sentencing center. For 11 of the 21 services with a hospice place of service, the documentation indicated the service was not related to the hospice condition although the claim did not include a modifier to indicate such. The documentation for the remaining 10 services contains no indication that the service was not related to the terminal illness or a related condition. These 10 errors resulted in an improper payment amount of \$768.74.

In response to the results, Symphony disagreed with the 10 errors and stated that the claims were not related to the hospice condition and inadvertently were billed without the required modifier. We reviewed Symphony's response and re-reviewed the previously obtained supporting documentation. The documentation contained no indication the service was non-hospice related nor was there a denial from hospice for the claim. We concluded there was not sufficient evidence to warrant a change to our results.

For the instances in which a transport or a transport and set up were paid with no image, we found that Medicare or other third-party coverage paid for the image. In the majority of these transport and set up services, Medicaid was a secondary payer.

In one instance of the multiple transports on the same day for the same recipient, we noted that the first order was logged at 12:12 p.m. and the second order was logged three minutes later at 12:15 p.m. Symphony then dispatched their staff for the first order at 12:16 pm and dispatched the second order at 2:19 pm. This resulted in two transportations being paid by Medicaid.

## Recommendation

Symphony should develop and implement procedures to ensure that all service documentation and billing practices fully comply with requirements contained in Ohio Medicaid rules, including the correct place of service and modifiers. Symphony should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

**Recommendation Continued**

In addition, the Department should monitor instances in which two transports are billed for the same recipient on the same day to ensure appropriate utilization of services.

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 Symphony complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Symphony 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 Symphony 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 Symphony's compliance with the specified requirements.

***Internal Control over Compliance***

Symphony 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 Symphony's internal control over compliance.

***Opinion on Compliance***

In our opinion, Symphony has complied, in all material respects, with the aforementioned requirements for the selected payments for transportation, setup of imaging equipment, and imaging services for the period of January 1, 2019 through December 31, 2021.

We identified improper Medicaid payments in the amount of \$768.74. This finding plus interest in the amount of \$108.85 (calculated as of October 26, 2023) totaling \$877.59 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. See Ohio Admin. Code § 5160-1-27.

Our testing was limited to the specified Medicaid requirements detailed above. We did not test other requirements and, accordingly, we do not express an opinion on Symphony's compliance with other requirements. This report is intended solely for the information and use of Symphony, 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 26, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**SYMPHONY DIAGNOSTIC SERVICES NO. 1, LLC**

**FRANKLIN 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 1/9/2024**

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