

Department of Health and Human Services

**OFFICE OF
INSPECTOR GENERAL**

**ACUTE-CARE HOSPITALS IN
OHIO DID NOT ALWAYS
RECONCILE INVOICE RECORDS
WITH CREDIT BALANCES AND
REFUND THE ASSOCIATED
MEDICAID OVERPAYMENTS
TO THE STATE AGENCY**

*Inquiries about this report may be addressed to the Office of Public Affairs at
Public.Affairs@oig.hhs.gov.*



**Gloria L. Jarmon
Deputy Inspector General
for Audit Services**

**January 2015
A-05-12-00070**

Office of Inspector General

<http://oig.hhs.gov>

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EXECUTIVE SUMMARY

BACKGROUND

The Medicaid program provides medical assistance to low-income individuals and individuals with disabilities. The Federal and State Governments jointly fund and administer the program. At the Federal level, the Centers for Medicare & Medicaid Services (CMS) administers the program. Each State administers its Medicaid program in accordance with a CMS-approved State plan. Although the State has considerable flexibility in designing and operating its Medicaid program, it must comply with applicable Federal requirements. The Office of Medical Assistance (State agency) administers the program in Ohio.

Providers of Medicaid services submit claims to States to receive compensation. The States process and pay the claims. The Federal Government pays its share (Federal share) of State medical assistance expenditures according to a defined formula (42 CFR § 433.10).

Credit balances may occur when a provider's reimbursement for services exceeds the allowable amount or when the reimbursement is for unallowable costs. Credit balances may also occur when a provider receives payments from Medicaid and another third-party payer for the same services. Additionally, credit balances may occur when reimbursements for services are recorded incorrectly. Credit balances do not always contain overpayments due back to the Medicaid program.

Providers record and accumulate charges and reimbursements for services in each patient's record of account (invoice record). Providers should reconcile invoice records with credit balances to include a review of all charges and payment records, and if the reconciliation identifies a Medicaid overpayment, the provider should refund the overpayment to the State. The State must refund to CMS the Federal share of the overpayment (the Social Security Act, § 1903(d)(2)(A), and 42 CFR pt. 433, subpart F).

Effective March 23, 2010, States have up to 1 year from the date of discovery of an overpayment for Medicaid services to recover, or attempt to recover, the overpayment before making an adjustment to refund the Federal share. Except for overpayments resulting from fraud, the State must make the adjustment no later than the deadline for filing the quarterly expenditure report (Form CMS-64) for the quarter in which the 1-year period ends, regardless of whether the State recovers the overpayment.

In general, an overpayment is discovered when a State either (1) notifies a provider in writing of an overpayment and specifies a dollar amount subject to recovery or (2) initiates a formal recoupment action. Discovery may also occur when the provider initially acknowledges a specific overpaid amount in writing to the State. If a Federal review (such as an audit) indicates that a State has failed to identify an overpayment, the overpayment is considered discovered on the date the Federal official first notifies the State in writing of the overpayment and specifies a dollar amount subject to recovery.

Ohio regulations require providers to submit adjustments to overpaid claims and refund overpayments within 60 days of discovery of the overpayment. The regulations also require the

State agency to pursue collections by invoice for overpayments that result in a credit balance due to the State agency and remain outstanding for more than 60 days.

This audit is part of a multistate review of credit balances at acute-care hospitals, nursing facilities, and certain noninstitutional providers. In Ohio, the audit focused on acute-care hospitals (hospitals).

OBJECTIVES

Our objectives were to determine whether hospitals reconciled invoice records with credit balances and refunded the associated Medicaid overpayments to the State agency.

SUMMARY OF FINDINGS

The eight hospitals that we sampled did not always reconcile invoice records with credit balances and refund the associated Medicaid overpayments to the State agency. Of the 240 invoice records with both Medicaid payments and credit balances in our sample, 43 contained Medicaid overpayments, but 197 did not. The Medicaid overpayments associated with the 43 invoice records totaled \$40,528 (\$26,426 Federal share). On the basis of our sample results, we estimated that the State agency could realize an additional Statewide recovery of \$4,630,721 (\$3,048,126 Federal share) from our audit period and obtain future savings if it enhanced its efforts to recover overpayments in hospital accounts.

The hospitals did not always identify and report Medicaid overpayments because the State agency did not require hospitals to reconcile invoice records to determine whether overpayments existed. The reconciliation process was at the discretion of the hospitals.

RECOMMENDATIONS

We recommend that the State agency:

- refund \$26,426 to the Federal Government for overpayments paid to the selected hospitals and
- enhance its efforts to recover additional overpayments estimated at \$4,630,721 (\$3,048,126 Federal share) from our audit period and realize future savings by requiring hospitals to reconcile invoice records with credit balances and reporting the associated Medicaid overpayments.

STATE AGENCY COMMENTS AND OFFICE OF INSPECTOR GENERAL RESPONSE

In written comments on our draft report, State agency officials stated that they “[do] not concur with all of the recommendations identified in the report.” However, the officials stated that they had reimbursed the Federal Government by making adjustments on the CMS-64 for the overpayment recovery amounts identified in our sample. They stated that they had recovered all

of the overpayments identified in the report in accordance with the Federal and State rules governing the Medicaid program. They also stated that they will continue to work with hospital providers to ensure that the providers are properly reconciling invoice records with credit balances and reporting the associated Medicaid overpayments.

After reviewing the State agency's comments and additional documentation, we maintain that our recommendations are valid. We disagree with the State agency's statement that it had recovered all of the overpayments identified in the report in accordance with Federal and State rules governing the Medicaid program because the overpayments were not refunded within 60 days of discovery. Although one hospital notified the State agency of invoice records with credit balances, the State agency neither adjusted claim payments to the hospital nor pursued collections from the hospital for recovering the overpayments that resulted in such credit balances.

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INTRODUCTION

BACKGROUND

Medicaid Program

The Medicaid program provides medical assistance to low-income individuals and individuals with disabilities (Title XIX of the Social Security Act (the Act)). The Federal and State Governments jointly fund and administer the program. At the Federal level, the Centers for Medicare & Medicaid Services (CMS) administers the program. Each State administers its Medicaid program in accordance with a CMS-approved State plan. Although the State has considerable flexibility in designing and operating its Medicaid program, it must comply with applicable Federal requirements. The Office of Medical Assistance (State agency) supervises the administration of the Medicaid program in Ohio.

Providers of Medicaid services submit claims to States to receive compensation. The States process and pay the claims. The Federal Government pays its share (Federal share) of State medical assistance expenditures according to a defined formula (42 CFR § 433.10).

Credit balances may occur when a provider's reimbursement for services that it provides exceeds the allowable amount or when the reimbursement is for unallowable costs. Credit balances may also occur when a provider receives payments from Medicaid and another third-party payer for the same services. Additionally, credit balances may occur when reimbursements for services are recorded incorrectly. Credit balances do not always contain overpayments due back to the Medicaid program.

Providers record and accumulate charges and reimbursements for services in each patient's record of account (invoice record). Providers should reconcile invoice records with credit balances to include a review of all charges and payment records, and if the reconciliation identifies a Medicaid overpayment, the provider should refund the overpayment to the State. The State must refund to CMS the Federal share of the overpayment (the Act, § 1903(d)(2)(A), and 42 CFR pt. 433, subpart F).

Federal and State Requirements Related to Medicaid Overpayments

States are responsible for recovering from providers any amounts paid in excess of allowable Medicaid amounts and for refunding the Federal share to CMS (42 CFR § 433.312). Effective March 23, 2010, States have up to 1 year from the date of discovery of an overpayment for Medicaid services to recover, or attempt to recover, the overpayment before making an adjustment to refund the Federal share. Except for overpayments resulting from fraud, States must generally make the adjustment no later than the deadline for filing the quarterly expenditure report (Form CMS-64) for the quarter in which the 1-year period ends, regardless of whether the State recovers the overpayment.

In general, an overpayment is discovered when a State either (1) notifies a provider in writing of an overpayment and specifies a dollar amount subject to recovery or (2) initiates a formal recoupment action. Discovery may also occur when the provider initially acknowledges a specific overpaid amount in writing to the State. If a Federal review (such as an audit) indicates that a State has failed to identify an overpayment, the overpayment is considered discovered on the date the Federal official first notifies the State in writing of the overpayment and specifies a dollar amount subject to recovery (42 CFR § 433.316).

Ohio regulations require providers to submit adjustments to overpaid claims and refund overpayments within 60 days of discovery of the overpayment. The regulations also require the State agency to pursue collections by invoice for overpayments that result in a credit balance due to the State agency and that remain outstanding for more than 60 days (The Ohio Administrative Code (OAC), § 5101:3-1-19(F)(2)).¹

Selected Acute-Care Hospitals

This audit is part of a multistate review of credit balances at acute care hospitals, nursing facilities, and certain noninstitutional providers. In Ohio, our audit focused on acute-care hospitals (hospitals).

OBJECTIVES, SCOPE, AND METHODOLOGY

Objectives

Our objectives were to determine whether hospitals reconciled invoice records with credit balances and refunded the associated Medicaid overpayments to the State agency.

Scope

From the 71 hospitals with 422,286 claims totaling \$330,214,505 for the quarter ended June 30, 2011, we randomly selected 8 hospitals. The 8 hospitals had 5,135 invoice records with credit balances² totaling \$2,676,060 that were unresolved for at least 60 days as of the quarter ended March 31, 2012. After creating 8 sampling frames, we randomly selected a total of 240 invoice records with unresolved credit balances³ totaling \$202,943. For more details on our sampling design and methodology, see Appendix A.

We did not review the overall internal control structure of the State agency or the hospitals. We limited our internal control review to obtaining an understanding of the policies and procedures that the hospitals used to review and reconcile invoice records with credit balances and refund to the State agency any Medicaid overpayments.

¹ OAC § 5101:3-1-19 was moved to OAC § 5160-1-19 in 2013.

² The invoice records with these credit balances also contained Medicaid payments.

³ Each credit balance in our sampling frames was unresolved for at least 60 days and greater than \$1.

From September 2012 through September 2013, we conducted fieldwork at the eight hospitals located throughout Ohio and held discussions with the State agency officials.

Methodology

To accomplish our objectives, we:

- reviewed applicable Federal laws and regulations and State agency regulations and policy guidelines pertaining to Medicaid overpayments;
- interviewed State agency personnel responsible for monitoring Medicaid overpayments;
- created a sampling frame for the first stage of our sample design consisting of 71 hospitals, from which we randomly selected 8 hospitals (Appendix A);
- reviewed the hospitals' policies and procedures for reviewing credit balances and reporting overpayments to the State agency;
- determined the hospitals' total number and associated dollar amount of all invoice records with credit balances that were unresolved for at least 60 days and reconciled to the hospitals' accounting records to identify total credit balances;
- created a sampling frame for each of the 8 selected hospitals for the second stage of our sample design that included credit balances greater than \$1 and that were unresolved for at least 60 days;
- selected and reviewed a random sample of 30 invoice records with credit balances for each of the 8 hospitals (Appendix A);
- reviewed patient payment data, remittance advices, details of patient accounts receivable, and additional supporting documentation for each of the selected invoice records to determine overpayments that should be reported to the State agency;
- estimated Statewide unrecovered Medicaid overpayments associated with unresolved credit balances that should be reported to the State agency;
- determined whether the hospital had taken action subsequent to our audit period to report to the State agency the Medicaid overpayments identified in our sample; and
- discussed our audit results with the 8 hospitals in our sample and with the State agency.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

FINDINGS AND RECOMMENDATIONS

The eight hospitals that we sampled did not always reconcile invoice records with credit balances and refund the associated Medicaid overpayments to the State agency. Of the 240 invoice records with both Medicaid payments and credit balances in our sample, 43 contained Medicaid overpayments, but 197 did not. The Medicaid overpayments associated with the 43 invoice records totaled \$40,528 (\$26,426 Federal share). On the basis of our sample results, we estimated that the State agency could realize an additional Statewide recovery of \$4,630,721 (\$3,048,126 Federal share) from our audit period and obtain future savings if it enhanced its efforts to recover overpayments in hospital accounts.

The hospitals did not always identify and report Medicaid overpayments because the State agency did not require hospitals to reconcile invoice records to determine whether overpayments existed. The reconciliation process was at the discretion of the hospitals.⁴

INVOICE RECORDS WITH UNRESOLVED CREDIT BALANCES

As of the quarter ended March 31, 2012, the accounting records for the 8 hospitals contained 5,135 invoice records with unresolved credit balances, totaling \$2,676,060, that were unresolved for at least 60 days, and some were unresolved for more than 3 years, as shown in Table 1.

Table 1: Invoice Records With Unresolved Credit Balances

Time Unresolved	Number of Invoice Records	Unresolved Credit Balances
60–365 days	4,098	\$1,693,912
1–2 years	622	749,131
2–3 years	220	178,531
3+ years	195	54,486
Total	5,135	\$2,676,060

The hospitals did not reconcile these invoice records with unresolved credit balances because the State did not require them to do so.

MEDICAID OVERPAYMENTS NOT REFUNDED

Ohio regulations require hospitals to submit adjustments to overpaid claims and refund overpayments to the State agency within 60 days of discovery of the overpayment. The regulations also require the State agency to pursue collections by invoice for overpayments that result in a credit balance due to the State agency and remain outstanding for more than 60 days (OAC § 5101:3-1-19(F)(2)). Under Federal regulations, a State must refund the Federal share of an overpayment to CMS within a specified period after it is discovered (42 CFR § 433.312).

⁴ A Federal requirement that providers must report and repay overpayments within a certain time period was added to section 1128J of the Act by section 6402(a) of the Patient Protection and Affordable Care Act, P.L. No. 111-148. CMS will issue Medicaid regulations to establish Federal policies and procedures to implement the law.

Among the hospitals in our sample, the practices for reconciling credit balances and identifying and reporting overpayments varied widely, and some of the hospitals did not report Medicaid overpayments.

Of the 240 invoice records with both Medicaid payments and credit balances in our sample, 43 contained overpayments totaling \$40,528 (\$26,426 Federal share). Of the eight hospitals, six had Medicaid overpayments, and two did not. The six hospitals acknowledged that the overpayments occurred, and we verified that the hospitals had refunded \$40,005 (\$26,096 Federal share) of the overpayments to the State agency after our audit period.

The overpayments occurred because the hospitals received duplicate payments and third-party payments and made various billing and accounting errors. Duplicate payments were typically caused by the hospitals erroneously generating multiple billings, by crossover payments generating multiple payments due to adjusted claims, or by Medicaid paying more than once for the same services. Third-party payments resulted from hospitals receiving payment from a third-party insurer, such as a commercial insurer or Medicare, for a service paid for by Medicaid. Billing and accounting errors included overstated billings and posting errors.

LACK OF POLICIES AND PROCEDURES

The hospitals did not identify and report Medicaid overpayments because the State agency did not require hospitals to reconcile invoice records with credit balances to identify and return overpayments that were due to the State agency. The reconciliation process was at the discretion of the hospitals.

MEDICAID OVERPAYMENTS AND ESTIMATED STATEWIDE RECOVERY

Of the 240 invoice records with both Medicaid payments and credit balances in our sample, 43 contained overpayments totaling \$40,528 (\$26,426 Federal share) paid to the 6 hospitals. On the basis of our sample results, we estimated that the State agency could realize an additional Statewide recovery of \$4,630,721 (\$3,048,126 Federal share) from our audit period and obtain future savings by requiring hospitals to reconcile invoice records with credit balances and report the associated Medicaid overpayments.⁵ (See Appendix B for details of our sample results.)

RECOMMENDATIONS

We recommend that the State agency:

- refund \$26,426 to the Federal Government for overpayments paid to the selected hospitals and

⁵The additional \$4,630,721 (\$3,048,126 Federal share) recovery is the \$4,671,249 (\$3,074,552 Federal share) in estimated overpayments identified in Appendix B less the \$40,528 (\$26,426 Federal share) in overpayments from our sampled items. To be conservative, we included only the strata with six or more errors in our estimate of overpayments. Therefore, only 35 of the 43 overpayments are included in our estimate.

- enhance its efforts to recover additional overpayments estimated at \$4,630,721 (\$3,048,126 Federal share) from our audit period and realize future savings by requiring hospitals to reconcile invoice records with credit balances and report the associated Medicaid overpayments.

STATE AGENCY COMMENTS AND OFFICE OF INSPECTOR GENERAL RESPONSE

STATE AGENCY COMMENTS

In written comments on our draft report, State agency officials stated that they “[do] not concur with all of the recommendations identified in the report.” However, the officials stated that they had reimbursed the Federal Government by making adjustments on the CMS-64 for the overpayment recovery amounts identified in our sample. They also stated that they will continue to work with hospital providers to ensure that the providers are properly reconciling invoice records with credit balances and reporting the associated Medicaid overpayments.

State agency officials did not agree with our recommendation to enhance their efforts to recover additional overpayments estimated at \$4,630,721 (\$3,048,126 Federal share). Specifically, the officials stated that they had recovered all of the overpayments identified in the report in accordance with Federal and State rules governing the Medicaid program.

The State agency’s comments are included as Appendix C. In a separate communication, the State agency provided claim activity reports for February, April, May, June, and October 2012 and February and April 2013. The State agency also provided excerpts from the CMS-64 showing its medical assistance expenditures by types of service for the calendar quarters ended June 2012 and March and June 2013. State agency officials stated that the additional documents are for validating that it had paid back the Federal share to the Federal Government.

OFFICE OF INSPECTOR GENERAL RESPONSE

After reviewing the State agency’s comments and additional documentation, we maintain that our recommendations are valid. We disagree with the State agency’s statement that it had recovered all of the overpayments identified in the report in accordance with Federal and State rules governing the Medicaid program because the overpayments were not refunded within 60 days of discovery. Although one hospital notified the State agency in May 2012 of 43 invoice records with credit balances that were 2 to 6 years old (which included one of the sampled invoice records that we reviewed), the State agency neither adjusted claim payments to the hospital nor pursued collections from the hospital for recovering the overpayments that resulted in such credit balances.

APPENDIXES

APPENDIX A: SAMPLE DESIGN AND METHODOLOGY

POPULATION

The population consisted of certain hospitals in Ohio that received a Medicaid payment from the State agency during the quarter ended June 30, 2011. Hospitals are identified in Ohio's Medicaid Management Information System as provider type 01.

SAMPLING FRAME

The State agency provided us with a database of Ohio Medicaid payments for hospitals for the quarter ended June 30, 2011. We limited the population to all hospitals with more than \$1,000,000 in paid claims for the quarter ended June 30, 2011. The resulting sampling frame consisted of 71 hospitals with 422,286 claims totaling \$330,214,505. We selected a random sample of eight hospitals. The 8 hospitals had 5,135 invoice records with credit balances totaling \$2,676,060 that were unresolved for at least 60 days as of the quarter ended March 31, 2012.

SAMPLE UNIT

The primary sample unit was a hospital. The secondary sample unit was an invoice record with a credit balance greater than \$1 in a hospital's account that was unresolved for at least 60 days as of March 31, 2012.

SAMPLE DESIGN

We used a multistage sample design. The first stage consisted of a random selection of eight hospitals from the sampling frame. The second stage was a random selection of 30 invoice records with credit balances at each of the selected hospitals.

SAMPLE SIZE

We selected eight hospitals as the primary units. We used a multistage sample design for the quarter ended June 30, 2011. We then selected 30 invoice records with credit balances at each hospital as the secondary units. The total number of secondary units was 240 invoice records with credit balances in the amount of \$202,943.

SOURCE OF RANDOM NUMBERS

We generated the random numbers with the Office of Inspector General, Office of Audit Services (OIG/OAS), statistical software.

METHOD OF SELECTING SAMPLE ITEMS

For the first sampling stage, we consecutively numbered the hospitals in our sampling frame from 1 through 71. We generated eight random numbers. We then selected the corresponding frame items.

For the second sampling stage, we used the eight primary units selected in the first stage. We identified all invoice records with credit balances on each hospital's account that were outstanding for at least 60 days as of March 31, 2012, then consecutively numbered each set of invoice records. For each of these 8 primary units, we generated 30 random numbers.

ESTIMATION METHODOLOGY

We used OIG/OAS statistical software to estimate the amount of Medicaid overpayments.

APPENDIX B: SAMPLE RESULTS AND ESTIMATES**SAMPLE RESULTS OF MEDICAID OVERPAYMENTS**

Hospitals	Sample Size	Number of Errors	Amount of Actual Overpayments	Federal Share of Actual Overpayments	Amount of Overpayments Used for Estimate	Federal Share of Overpayments Used for Estimate¹
Hospital 1	30	0	\$0	\$0	\$0	\$0
Hospital 2	30	5	5,580	3,411	0	0
Hospital 3	30	0	0	0	0	0
Hospital 4	30	1	58	43	0	0
Hospital 5	30	1	37	26	0	0
Hospital 6	30	18	1,234	835	1,234	835
Hospital 7	30	17	33,587	22,090	33,587	22,090
Hospital 8	30	1	32	21	0	0
Total	240	43	\$40,528	\$26,426	\$34,821	\$22,925

STATEWIDE ESTIMATE OF POTENTIAL SAVINGS²

Frame Size for the Selected Hospitals	Value of Frame for the Selected Hospitals	Sample Size	Value of Sample	Number of Overpayments in Sample Used for Estimate	Value of Overpayments in Sample Used for Estimate	Value of Overpayments in Sample (Federal Share)
5,135	\$2,676,060	240	\$202,943	35	\$34,821	\$22,925

Estimated Value of Overpayments¹
(Limits Calculated for a 90-Percent Confidence Interval)

Point estimate	\$4,671,249
Lower limit	(2,503,418)
Upper limit	11,845,916

¹ To be conservative, we included only the strata with six or more errors in our estimate of overpayments.

² The estimated value of overpayments includes the value of overpayments in the sample.

Estimated Value of Federal Share
(Limits Calculated for a 90-Percent Confidence Interval)

Point estimate	\$3,074,552
Lower limit	(1,641,238)
Upper limit	7,790,342

APPENDIX C: STATE AGENCY COMMENTS



October 30, 2014

Ms. Sheri L. Fulcher
Office of Audit Services, region VI
233 North Michigan, suite 1360
Chicago, IL 60601

Re: report A-05-12-00073

Dear Ms. Fulcher:

Please accept this letter as Ohio's response to the draft OIG Audit report listed above. Ohio does not concur with all of the recommendations identified in the report. Ohio's response is included below.

OIG Recommendation:

Refund \$25,425 to the Federal Government for overpayments paid to the selected hospitals

ODM Response:

The Ohio Department of Medicaid (ODM) has reimbursed the Federal Government for each of the overpayments. The Federal Government was reimbursed by Ohio Medicaid Fiscal Operations, Cash Management and Reporting Unit on the expenditure report (Form CMS 64). These reimbursements to the Federal Government were made in accordance with Social Security Act, 1903(i)(2)(A), and 42 CFR pt. 433, subpart F. ODM reimbursed the Federal Government for the quarter in which the 1-year period ended. By way of background, each week MITS takes individual claims activity and, based on criteria in the system, assigns claims a fund code. The fund code is a 4 digit code that describes the type of service (4530-physician, 4535-prescribed drugs, 4540-dental). The weekly activity for each fund code is then rolled up into a summary report that Federal Reporting uses to complete the CMS 64 for each quarter. Since the activity was done in the MITS portal, the recovery amounts would have offset any positive claim activity for the week. MITS reports that include the adjustments and the CMS 64 form in which the recoveries were reported are available for review.

OIG Recommendation:

Enhance its efforts to recover additional overpayments estimated at \$4,630,721(\$3,048,126 Federal share) from our audit period and realize future savings by requiring hospitals to reconcile invoice records with credit balances and report the associated Medicaid overpayments.

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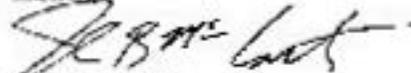
ODM Response:

1. Ohio Medicaid has recovered all of the overpayments identified in Report Number A-05012-00070 in compliance with federal and state rules and regulations governing the Medicaid program. MTS reports that include the adjustments and the CMS 84 form in which the recoveries were reported are available for review.
2. Ohio administrative Code (OAC) 5160-1-19.9(A)(1) requires that providers reconcile their account receivables using the Department's remittance advice statements, including adjusting any billed amounts which exceed the Department's maximum reimbursement limit.
3. In reference to the OIG Report, page 4, first paragraph, second sentence, about the State Invoicing for overpayments, the State is currently enforcing this rule, OAC 5101:3-1-19(F) (b). However, this rule refers to when the provider has already reported the overpayment to the State. An invoice is sent to the provider if enough positive payments are not billed to offset against future payments.
4. Moving forward, ODM will continue to work with our hospital providers to ensure they are properly reconciling invoice records with credit balances and reporting the associated Medicaid overpayments. Currently, we conduct individual provider consultations upon request and meet with large hospital providers and the Hospital Association every quarter to provide a forum to address overpayment concerns as well as other issues.

The supporting documents, as well as this response, have already been sent to Stephen.Samar@ohiohhs.gov

Thank you for your report.

Sincerely,



John B. McCarthy
State Medicaid Director