



Commonwealth of Massachusetts
Office of the State Auditor
Suzanne M. Bump

Making government work better

Official Audit Report – Issued March 15, 2019

Office of Medicaid (MassHealth)—Review of Claims Paid for Services Provided by Cozy Corner Adult Day Health

For the period January 1, 2016 through December 31, 2017





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Making government work better

March 15, 2019

Ms. Sharon Mazzilli, President
Cozy Corner Adult Day Health
98 Nicks Rock Road
Plymouth, MA 02360

Dear Ms. Mazzilli:

I am pleased to provide this performance audit of Cozy Corner Adult Day Health. This report details the audit objective, scope, methodology, finding, and recommendations for the audit period, January 1, 2016 through December 31, 2017. My audit staff discussed the contents of this report with management of the agency, whose comments are reflected in this report.

I would also like to express my appreciation to Cozy Corner Adult Day Health for the cooperation and assistance provided to my staff during the audit.

Sincerely,

A handwritten signature in blue ink, appearing to read "SMB", written over a light blue circular background.

Suzanne M. Bump
Auditor of the Commonwealth

cc: Marylou Sudders, Secretary, Executive Office of Health and Human Services
Daniel Tsai, Assistant Secretary and Director, Office of Medicaid
Alda Rego, Assistant Secretary for Administration and Finance, Executive Office of Health and Human Services
Susan Harrison, Director of Program Integrity, Office of Medicaid
Joan Senatore, Director of Compliance, Office of Medicaid
Teresa Reynolds, Executive Assistant to Secretary Sudders

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LIST OF ABBREVIATIONS

ACO	accountable care organization
ADH	adult day health
ADL	activity of daily living
ASAP	Aging Services Access Point
CMR	Code of Massachusetts Regulations
MMIS	Medicaid Management Information System
OSA	Office of the State Auditor
PCA	personal care attendant
SCO	senior care organization

EXECUTIVE SUMMARY

The Office of the State Auditor (OSA) receives an annual appropriation for the operation of a Medicaid Audit Unit to help prevent and identify fraud, waste, and abuse in the Commonwealth's Medicaid program. This program, known as MassHealth, is administered under Chapter 118E of the Massachusetts General Laws by the Executive Office of Health and Human Services, through the Division of Medical Assistance. Medicaid is a joint federal-state program created by Congress in 1965 as Title XIX of the Social Security Act. At the federal level, the Centers for Medicare & Medicaid Services, within the US Department of Health and Human Services, administer the Medicare program and work with state governments to administer state Medicaid programs.

OSA has conducted an audit of MassHealth claims for adult day health (ADH) services paid to Cozy Corner Adult Day Health for the period January 1, 2016 through December 31, 2017. During this period, MassHealth paid Cozy Corner approximately \$955,587 to provide ADH services for 47 MassHealth members. The purpose of this audit was to determine whether Cozy Corner obtained the required physician orders and clinical authorizations for ADH services for each MassHealth member.

The audit was conducted as part of OSA's ongoing independent statutory oversight of the state's Medicaid program. Our previously issued audit reports have disclosed significant weaknesses in MassHealth's claim-processing system and improper billing practices by MassHealth providers, which resulted in millions of dollars in potentially improper claim payments. As with any government program, public confidence is essential to the success and continued support of the state's Medicaid program.

Below is a summary of our finding and recommendations, with links to each page listed.

Finding 1 Page <u>7</u>	Cozy Corner did not properly document physician orders and clinical authorizations in member records to support ADH services it billed.
Recommendations Page <u>9</u>	<ol style="list-style-type: none">1. MassHealth should determine how much of the \$955,587 discussed in this finding should be repaid and seek reimbursement.2. If Cozy Corner believes that any of the requirements established by MassHealth regulations are unclear, it should contact MassHealth for guidance and clarification.3. Cozy Corner should ensure that completed and authorized physician orders and clinical authorizations are in place before it provides ADH services to MassHealth members. The orders should indicate the assistance with activities of daily living, and/or skilled nursing services, members require and be used to develop members' individual care plans.

OVERVIEW OF AUDITED ENTITY

Under Chapter 118E of the Massachusetts General Laws, the Executive Office of Health and Human Services, through the Division of Medical Assistance, administers the state's Medicaid program, known as MassHealth. MassHealth provides access to healthcare services to approximately 1.9 million low- and moderate-income children, families, seniors, and people with disabilities annually. In fiscal year 2017, MassHealth paid more than \$15 billion to healthcare providers, of which approximately 50% was funded by the Commonwealth. Medicaid expenditures represent approximately 39% of the Commonwealth's total annual fiscal year 2017 budget of approximately \$39 billion.

Cozy Corner Adult Day Health, located in Plymouth, became a certified MassHealth adult day health (ADH) provider on March 9, 2009. According to its website, Cozy Corner's mission is to "provide quality health care to adults who require medical care or supervision during the day." During the audit period, Cozy Corner provided ADH services to 47 different MassHealth members.

MassHealth pays for ADH services provided to eligible MassHealth members. It paid Cozy Corner \$955,587 for ADH services provided to MassHealth members during the audit period, as detailed in the table below.

MassHealth Payments Received by Cozy Corner

Calendar Year	MassHealth Payments	Number of Claims	Members Served
2016	\$ 502,809	11,934	34
2017	452,778	10,936	41
Total	<u>\$ 955,587</u>	<u>22,870</u>	

ADH Services

MassHealth covers ADH services for eligible MassHealth members who need assistance with activities of daily living (ADLs) such as eating, toileting, bathing, walking, and taking medication. According to MassHealth regulations, to provide ADH services, an ADH provider must obtain documentation from the member's own physician that includes the following:

- written physician orders detailing the member's need for ADH services
- recent medical history

- results of a physical exam
- all medications and treatments prescribed
- special dietary needs
- any limitations the member may have in participating in ADH activities
- recommendations for therapy services, such as speech or physical therapy

The ADH provider uses this information to develop a member care plan that includes a treatment plan based on the member's physician orders.

Additionally, the ADH provider must obtain written clinical authorizations from MassHealth approving the member to receive ADH services. The ADH provider must obtain both physician orders and MassHealth clinical authorizations before the member's first day of service.

According to the Massachusetts Adult Day Services Association website, there are approximately 149 ADH programs in the Commonwealth, many of which are certified by MassHealth to provide ADH services to its members. These MassHealth-certified ADH providers bill MassHealth for ADH services either by the unit (in 15-minute increments) or for an entire six-hour day. ADH providers bill for one of two levels of ADH care:

- basic care, paid at \$58.83 per day or \$2.45 per 15-minute interval
- complex care, paid at \$74.50 per day or \$3.10 per 15-minute interval

In addition, ADH providers can bill MassHealth for transporting members to and from their facilities according to the applicable rate schedules established by the state Executive Office of Health and Human Services. Cozy Corner receives a rate of \$17.56 per trip for transporting its members to and from its facility in Plymouth.

To avoid paying for duplicate services, MassHealth does not reimburse ADH providers for ADL services for (1) members residing in facilities such as nursing homes or home health agencies that provide the same services at the same time or (2) members receiving ADL services at the same time from personal care attendants.

Aging Services Access Points

Section 4B of Chapter 19A of the General Laws established Aging Services Access Points (ASAPs). According to the Executive Office of Elder Affairs' website, ASAPs are "private non-profit agencies with governing boards that serve and represent 51% of people age 60 and older." The Executive Office of Elder Affairs contracts with ASAPs to provide services by region for Massachusetts residents, including clinical assessments for MassHealth members seeking ADH services. These assessments are performed by ASAP nurses and represent independent clinical authorizations on behalf of MassHealth that verify MassHealth members' medical need for ADH services. ASAPs receive referrals from ADH providers when new MassHealth members seek ADH services, for which ASAPs perform clinical assessments.

Upon completion of clinical assessments, ASAP nurses give ADH providers determination letters approving or denying members' ADH services. ADH providers cannot provide any ADH services to members until they receive these letters.

ASAPs also pay ADH providers for services provided to MassHealth members enrolled in certain MassHealth plans, such as senior care organization and accountable care organization plans.

During our audit period, there were 26 ASAPs in the Commonwealth, and Cozy Corner primarily used the services of the ASAP Old Colony Elder Services in Brockton.

AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor (OSA) has conducted a performance audit of certain activities of Cozy Corner Adult Day Health for the period January 1, 2016 through December 31, 2017.

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 objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Below is our audit objective, indicating the question we intended our audit to answer, the conclusion we reached regarding the objective, and where the objective is discussed in the audit findings.

Objective	Conclusion
1. Did Cozy Corner properly bill for medical services provided to MassHealth members?	No; see Finding <u>1</u>

Methodology

We obtained claim data from MassHealth's Medicaid Management Information System (MMIS) for testing. These data contained information for both fee-for-service claims, which adult day health (ADH) centers bill directly to MassHealth, and encounter claims, which represent services provided by other MassHealth plans, such as senior care organization (SCO) and accountable care organization (ACO) plans. To test the reliability of these data, we relied on the work performed by OSA in a separate project that tested certain information system controls in MMIS, maintained by the Executive Office of Health and Human Services. As part of the work performed in this separate project, OSA reviewed existing information, tested selected system controls, and interviewed knowledgeable agency officials about the data. Additionally, we performed validity and integrity tests on claim data, including (1) testing for missing data, (2) scanning for duplicate records, (3) testing for values outside a designated range, (4) looking for dates outside specific time periods, and (5) tracing a sample of claims queried to source documents. Based on these procedures, we determined that the data obtained were sufficiently reliable for the purposes of this report.

We evaluated the design of Cozy Corner's billing processes for ADH services and the related internal controls over these processes that we deemed significant to our audit objective.

Effective July 27, 2018 MassHealth revised Chapter 404 of Title 130 of the Code of Massachusetts Regulations. For the purpose of our audit, MassHealth officials instructed OSA to use the prior regulations that were in effect during the audit period, January 1, 2016 through December 31, 2017.

Because Cozy Corner provided ADH services to only 47 MassHealth members during the audit period, we evaluated all 47 members' records to determine whether Cozy Corner properly billed for the services it provided. We performed the following audit procedures:

- We examined member medical records to determine whether a physician order approving ADH services was included in each member's records.
- We determined whether each physician order indicated that the member required assistance with specific activities of daily living and/or skilled nursing services.
- We reviewed signed physician orders to determine whether their dates were on or before the members' first dates of ADH services, since MassHealth does not pay for ADH services before the ADH provider receives a signed physician order.
- We reviewed members' records to determine whether Cozy Corner obtained written clinical authorizations from MassHealth or the members' SCO or ACO health plans and whether the authorizations' dates were on or before the members' first dates of service.

We performed a data analysis to identify all MassHealth members who received services from Cozy Corner and may have received duplicate services based on an isolated risk factor: receiving both six hours of ADH services and six hours of personal care attendant (PCA) services on the same day. For these members, we evaluated PCA timesheets, ADH attendance logs, and care plans to determine whether MassHealth paid for duplicate services.

DETAILED AUDIT FINDINGS WITH AUDITEE'S RESPONSE

1. Cozy Corner Adult Day Health did not properly document physician orders and clinical authorizations in member records to support adult day health services it billed.

During our audit period, Cozy Corner Adult Day Health provided adult day health (ADH) services totaling \$955,587 to 47 MassHealth members; however, for all 47 members, it lacked the physician orders and/or clinical authorizations necessary to substantiate the types of services each member was authorized to receive. Specifically, Cozy Corner did not have physician orders for 43 of the 47 MassHealth members, and for the remaining 4 members who were enrolled with MassHealth senior care organizations (SCOs), it did not obtain the required clinical authorizations before providing ADH services. Without physician orders and/or clinical authorizations being obtained before ADH services were provided, there is a higher-than-acceptable risk that Cozy Corner may not have provided the appropriate types of services to members.

After we discussed these matters with Cozy Corner management, the program director contacted the members' physicians and retroactively obtained the physician orders. However, while reviewing the physician orders that were ultimately obtained, we found that only 1 of the 47 detailed the assistance with activities of daily living (ADLs), and/or skilled nursing services, that the member required. The remaining 46 physician orders did not provide details on which specific ADLs or skilled nursing services the members should receive. Therefore, they were still inadequate, because MassHealth requires that ADH providers use the list of services with which a member requires assistance, as detailed by the physician orders, to develop the member's individual care plan.

Authoritative Guidance

MassHealth's transmittal letter ADH-25, which amended Section 404 of Title 130 of the Code of Massachusetts Regulations (CMR) as of March 2010, states,

An ADH provider must obtain clinical authorization prior to initial service commencement, transfer from one ADH provider to another, or recommencement of services if there has been a six-month gap in the delivery of ADH services. . . .

(2) Physician's Documentation.

(a) Before the member's first attendance day, the ADH provider must obtain the necessary documentation from the member's physician.

(b) The physician's documentation must include

(i) physician orders for adult day health services. . . .

(c) In the case of an emergency service commencement, the ADH provider must request from [MassHealth] an extension of the physician's documentation requirements. The program must obtain the physician's signature as evidence of review of the quarterly care plan within three business days.

(3) Member Care Plan.

(a) Care Plan Development: Within six business days after a member's date of service commencement, the ADH provider's staff must complete an adult day health care plan for the member. The ADH provider's registered nurse must coordinate the development of the member care plan. The plan must include

(i) a treatment plan based on the member's physician's orders.

Reasons for Noncompliance

Regarding the missing physician orders and the physician orders that did not list ADLs and/or skilled nursing services, Cozy Corner's program director told us that MassHealth regulations were, in her opinion, "vague and confusing." She added that Cozy Corner's nursing staff members create member care plans based on their own clinical assessments of the members. Cozy Corner then sends each care plan to the member's physician for approval, asking them to sign and date the summary page of the plan and return it to Cozy Corner. Cozy Corner considers this signed and dated page the official physician order. However, this is not consistent with MassHealth regulations, which require that a physician order be issued before the member receives any ADH services and that the ADH provider develop each member's individual care plan based on this physician order. It should be noted that during our audit, we reexamined all of the care plans developed by Cozy Corner for MassHealth members and found that for 28 members, the care plans were not signed and dated by the physicians until after the members started receiving services.

Regarding the four missing clinical authorizations, Cozy Corner's program director / owner believed that the forms Cozy Corner received from MassHealth's agent, Old Colony Elder Services,¹ and retained in member records were MassHealth's clinical authorizations for SCO members. However, Old Colony Elder Services management told us that this particular form is not the required clinical authorization form for SCO members.

1. Old Colony Elder Services, located in Brockton, is the primary Aging Services Access Point that Cozy Corner uses.

Recommendations

1. MassHealth should determine how much of the \$955,587 discussed in this finding should be repaid and seek reimbursement.
2. If Cozy Corner believes that any of the requirements established by MassHealth regulations are unclear, it should contact MassHealth for guidance and clarification.
3. Cozy Corner should ensure that completed and authorized physician orders and clinical authorizations are in place before it provides ADH services to MassHealth members. The orders should indicate which ADL and/or skilled nursing services members require and be used to develop members' individual care plans.

MassHealth's Response

Since 2015, MassHealth has been systematically strengthening its internal controls and program integrity capacity. Specifically, MassHealth identified adult day health services, a component of the Long Term Services and Supports program, as a service for increased oversight. Since 2016, MassHealth has undertaken the following program integrity initiatives in the ADH program.

- *In **2016 and 2017**, MassHealth conducted a series of audits of ADH providers. MassHealth utilized the information obtained through these audits to identify specific targeted approaches toward increasing program integrity in the ADH program.*
- *In **2017**, based on MassHealth's audit findings, MassHealth began revising its ADH provider regulations with the goal of strengthening ADH program integrity.*
- *In **July 2018**, MassHealth promulgated the revised ADH provider regulations. The revised regulations, among other things, clarified clinical eligibility requirements and tightened provider eligibility requirements.*
- *In **August 2018**, MassHealth conducted statewide trainings for ADH providers to ensure a consistent understanding and knowledge about the revised regulations.*
- *In **September 2018**, MassHealth issued an ADH provider bulletin requiring all ADH providers to reassess their member's clinical eligibility for ADH services pursuant to the revised ADH provider regulations.*
- *In **November 2018**, MassHealth developed an audit tool to be used for systematic monthly on-site audits of ADH providers. These systematic audits began in January 2019.*

Future program integrity efforts for the ADH program include the following:

- *In **January 2019**, MassHealth is commencing educational visits with ADH providers on location. These site visits will be conducted by field nurse staff and will provide feedback to ADH programs on MassHealth requirements for the provision of ADH services.*
- *In **spring 2019**, MassHealth intends to submit a request to the Centers for Medicare and Medicaid Services (CMS) for a temporary moratorium on the enrollment of new ADH providers into the MassHealth program. The temporary moratorium will enable*

MassHealth to continue strengthening program integrity activities to scale for existing ADH providers.

- *In **summer 2019**, MassHealth will implement Prior Authorization (PA) requirements for the provision of ADH services. With the advent of PA requirements, ADH providers will be required to (1) provide documentation justifying a member's clinical eligibility for ADH services, as well as (2) submit physician orders to MassHealth in order to obtain authorization to provide ADH services to the Member and prior to rendering and billing for ADH services provided to the member.*

Regarding the audit finding and recommendations in the audit, we agree with the recommendations and recommend that the provider act in accordance with them, and as described below. . . .

MassHealth will use [the Office of the State Auditor's (OSA's)] audit as the basis for its own audit of Cozy Corner. Given that four out of 47 members were in the SCO program, MassHealth will also communicate with SCOs regarding the audit findings related to SCO encounter data. . . .

MassHealth will provide guidance and clarification to Cozy Corner on any questions Cozy Corner has with regard to requirements of the ADH program regulations. . . .

MassHealth promulgated revised ADH program regulations in July of 2018. Among other changes, the revised ADH program regulations clarify clinical eligibility requirements for MassHealth coverage of ADH services. MassHealth is also in the process of implementing Prior Authorization (PA) requirements for ADH services that will require ADH providers to obtain PA from MassHealth prior to providing a Member with MassHealth covered ADH services. MassHealth agrees with the recommendation to the extent it aligns with the revised ADH program regulations and the PA requirement MassHealth is in the process of implementing.

Auditee's Response

In response to this finding, an attorney representing Cozy Corner provided the following comments:

Cozy Corner adamantly denies the Report's allegations that it violated any MassHealth regulations or received an overpayment. . . .

While the Report alleges that Cozy Corner lacked a physician order for 43 out of the 47 Members that it treated during the Audit Period, Cozy Corner does in fact have documentation for each such Member which it asserts constitutes such a physician order. Before any Member begins receiving ADH services from Cozy Corner, he or she must first obtain a Cozy Corner participant application and Cozy Corner's physical evaluation form. The Member subsequently brings the form to his or her primary care physician ("PCP") who performs a physical evaluation and completes the form. Typically, the form includes a statement for the PCP to read, date, and sign, once he or she completes the physical evaluation, which states that the PCP orders that the Member should receive ADH services from Cozy Corner. The PCP then faxes the completed form, including the order for ADH services, back to Cozy Corner. Upon receipt of the form and the

order, and the completed participation application, Cozy Corner will accept the Member as a participant and begin providing ADH services.

Cozy Corner asserts that the statement signed by the PCP ordering the Member to receive ADH services constitutes a "physician order" pursuant to 130 CMR 404.406(F)(2)(a)–(b). Cozy Corner acknowledges, however, that in the 43 instances identified by the State Auditor, the physical evaluation form that it had on record for the Member in question did not include such an order by the PCP. Cozy Corner has determined that this occurred due to a clerical error which resulted in earlier versions of Cozy Corner's physical evaluation form being sent to PCPs. These earlier versions did not include the order for the PCP to sign. Cozy Corner regrets that it did not identify this issue sooner but, due to the fact that its general practice is to always obtain the order by the PCP prior to providing ADH services, it candidly states that its failure to do so in these 43 instances should not constitute a \$955,587 mistake.

*In support of the notion that Cozy Corner has always sought to act in good faith and adhere to the MassHealth regulations, Cozy Corner states that, once the State Auditor informed it of the clerical error described above, it contacted the PCP for each of the 43 Members and had these PCPs sign off on retroactive orders that each Member should have begun receiving ADH services as of their Cozy Corner start date. Cozy Corner thus now has what it asserts to be a physician order for each of the 43 Members. The Report claims that these retroactive orders are invalid. **The Report does not, however, provide any reasoning or justification as to why these retroactive orders—or Cozy Corner's general practice of always obtaining a physician order via the physical evaluation form—are/is invalid. "Physician order" is not a term which the MassHealth regulations define and the Report advances no evidence as to why the documentation in Cozy Corner's possession does not constitute physician orders. . . .***

Cozy Corner also has the clinical authorizations for the remaining four Members, who were enrolled in SCO. Cozy Corner received each of these clinical authorizations from Old Colony Elder Services ("Old Colony"), the primary Aging Services Access Point that Cozy Corner uses. Contrary to the Report's allegation that Old Colony's management told the State Auditor that the forms in Cozy Corner's possession do not constitute clinical authorizations, Cozy Corner has an email from Old Colony's management which states that the documentation in Cozy Corner's possession constitutes valid Old Colony clinical authorizations for each of the four Members.

Auditor's Reply

Despite what it asserts in its response, Cozy Corner did not always have adequate documentation on file at the time it began providing services to MassHealth members. Specifically, as stated above, it did not have physician orders for 43 of the 47 sampled MassHealth members. In addition, for the 4 members who were enrolled with a MassHealth SCO, it did not obtain the required clinical authorizations before providing ADH services.

In its response, Cozy Corner refers to other documentation (participant application and physical evaluation forms) that it believes constitutes physician orders. During our audit, we also reviewed this documentation in each member's file and found similar problems. For example, only 3 members in our sample had physical evaluation forms that were properly completed, signed, and dated before they received services at Cozy Corner. Twenty-six members' files did not contain any physical evaluation forms, 17 had physical evaluation forms that did not contain specific orders from a physician to receive ADH services, and 1 had a physical evaluation form dated January 2018 even though the member had been receiving services since May 13, 2014. Based on this, we believe that our conclusion that Cozy Corner did not have adequate documentation on file when it began providing services to the members in question is reasonable and fully supported by our audit work.

We acknowledge that when we brought this matter to the attention of Cozy Corner's management, it took prompt actions to address our concerns. However, we still found problems with the physician orders Cozy Corner ultimately obtained and provided. Specifically, as noted in our finding, only 1 of the 47 physician orders detailed the assistance with ADLs and/or skilled nursing services that the member required. Moreover, as noted in the finding, MassHealth regulations require that a physician order be obtained before a member receives any services. However, most of the members in our sample had received many months (up to two years) of ADH services without properly signed and dated physician orders on file.

In its response, Cozy Corner asserts that it has an email from Old Colony's management stating that the documentation in Cozy Corner's possession constitutes valid Old Colony clinical authorizations for each of the four members enrolled with a MassHealth SCO. Because Cozy Corner did not share a copy of this email with OSA during the audit, we did not have the opportunity to follow up with Old Colony to assess its validity and therefore cannot comment on this assertion. However, during our audit we examined the documents that Cozy Corner refers to, discussed them with Old Colony officials, and concluded that they did not constitute clinical authorizations, but rather were referrals to Cozy Corner by Old Colony and not by the members' primary care physicians. In support of this, Old Colony officials told us that members who are enrolled with SCOs are required to obtain authorizations from their SCOs to obtain any long-term care services, including ADH services, in accordance with 130 CMR 508.008(C). That regulation states,

When a member chooses to enroll in a senior care organization (SCO) in accordance with the requirements under 130 CMR 508.008, the SCO will deliver the member's primary care and will authorize, arrange, integrate, and coordinate the provision of all covered services for the member. Upon enrollment, each SCO is required to provide evidence of its coverage, including a complete list of participating providers, the range of available covered services, what to do for emergency conditions and urgent care needs, and how to obtain access to covered services such as specialty, behavioral health, and long-term-care services.

For this reason, we did not consider the referrals from Old Colony clinical authorizations.

Finally, although our audit report points out that Cozy Corner provided ADH services totaling \$955,587 to members without adequate documentation of physician authorization before services were rendered, this \$955,587 represents the total amount billed by Cozy Corner for these members during the entire audit period. It will be MassHealth's responsibility to determine what amount should be recovered.