

LOUISIANA DEPARTMENT OF HEALTH
BEHAVIORAL HEALTH PROVIDER
NEW HORIZON COUNSELING AGENCY, LLC



MEDICAID AUDIT UNIT
JUNE 17, 2020

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

June 17, 2020

COURTNEY PHILLIPS, SECRETARY
LOUISIANA DEPARTMENT OF HEALTH
Baton Rouge, Louisiana

We are providing this report for your information and use. This audit was performed in accordance with Louisiana Revised Statutes 24:513, *et seq.*

The purpose of this audit was to evaluate whether New Horizon Counseling Agency, LLC was complying with certain provisions of the Louisiana Medicaid Program (Medicaid).

We found that New Horizon billed Medicaid and was paid \$211,231 for services the company does not appear to have provided, in whole or in part, from December 2, 2015, through January 29, 2020.

In addition, a review of New Horizon's records appeared to show the company improperly billed Medicaid \$656,907 for services allegedly provided between November 23, 2015, and February 27, 2019. The billings included services supposedly performed by a New Horizon worker at the same time services were being provided to other recipients; services were provided when the recipient was not present; services were provided as a result of improper assessments; services were billed based on data entry errors; services were billed that were not documented; and services were billed at the wrong rate.

We also found issues related to supporting documentation for claims submitted by New Horizon. LDH requires that progress notes – or supporting documentation – for a service be unique for each service provided. However, New Horizon's workers appear to have duplicated the same information from entire progress notes or portions of progress notes to create new progress notes. We identified 25,960 progress notes for which all or a portion of one progress note was used to create six or more progress notes. In addition, we found that 81.9% of New Horizon's progress notes indicated the recipients of the services regressed, made no progress, or made minimal progress.

By billing for services that were not provided, that were improperly billed, or that were not properly documented, New Horizon may have violated federal and state law, as well as its agreements with LDH and the managed care organizations that operate the Medicaid program on LDH's behalf.

Courtney Phillips, Secretary
Louisiana Department of Health
Baton Rouge, Louisiana
June 17, 2020
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The procedures we performed primarily consisted of making inquiries and examining selected financial records and other documents, and do not constitute an examination or review in accordance with generally-accepted auditing or attestation standards. Consequently, we provide no opinion, attestation, or other form of assurance with respect to the information upon which our work was based.

The accompanying report presents our findings and recommendations, as well as management's response. This is a public report. Copies of this report have been delivered to the District Attorney for the 3rd Judicial District of Louisiana, the District Attorney for the 19th Judicial District of Louisiana, and others as required by law.

Sincerely,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is written in a cursive, flowing style.

Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP/ch

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EXECUTIVE SUMMARY

Medicaid Services Apparently Not Provided

New Horizon Counseling Agency, LLC (New Horizon) billed the Louisiana Medicaid Program (Medicaid) and was paid \$211,231 for services New Horizon does not appear to have provided, in whole or in part, from December 2, 2015 through January 29, 2020. By billing Medicaid for services not provided, New Horizon may have violated federal and state law, as well as its provider agreements with LDH and the MCOs that operate the Medicaid program on LDH's behalf.

New Horizon Improperly Billed for Medicaid Services

Based on our review of New Horizon records, it appears New Horizon improperly billed Medicaid and was paid for \$656,907 in services from November 23, 2015 through February 27, 2019, consisting of services allegedly performed by a New Horizon worker while services were: (1) being provided to other recipients; (2) provided when the recipient was not present; (3) provided as a result of improper assessments; (4) billed based on data entry errors; (5) not documented; or (6) billed at the wrong service rate. By improperly billing Medicaid for these services, New Horizon may have violated its Medicaid service provider agreements.

Inadequate Documentation of Services Provided

Although LDH requires that all documentation supporting the service be unique for each service provided, New Horizon's workers appear to have duplicated the same information from an entire progress note or a portion of one progress note to create a new progress note. We identified 25,960 progress notes for which all or a portion of one progress note was used to create six or more progress notes. In addition, we found that 81.9% of New Horizon's progress notes indicated that the recipients regressed, made no progress, or made minimal progress as a result of New Horizon's services. By billing Medicaid for services that were not properly documented, New Horizon may have been paid for ineligible services and may have violated its Medicaid provider agreements.

BACKGROUND AND METHODOLOGY

The Louisiana Department of Health (LDH) administers the Medicaid program to provide health and medical services for uninsured and medically-indigent citizens. In 2012, LDH began transitioning from a fee-for-service (FFS) model, where LDH paid all claims submitted by Medicaid providers for each service performed, to *Healthy Louisiana*,^A a full-risk prepaid managed care model. Under LDH's current full-risk prepaid managed care model, LDH pays a fixed monthly fee to a Managed Care Organization (MCO) for the administration of health benefits and payment of all claims for each member, including behavioral health services.^B LDH contracted with five MCOs to operate the *Healthy Louisiana* Medicaid program through December 31, 2019.^C However, LDH is responsible for determining Medicaid recipient eligibility and enrolling applicants into Medicaid programs.

Past LLA reports on behavioral health services identified various issues with the Medicaid Behavioral Health Program. For example, LLA's report on the *Oversight of Surveillance and Utilization Review Subsystem – Medicaid Program Integrity Activities*^D identified instances of high-risk billing patterns by behavioral health providers, and the report *Identification of Behavioral Health Service Providers*^E identified issues with compliance by behavioral health providers with state law that requires certain claims to identify the NPI of the rendering service provider. Another report, *Improper Billing of Services Within the Behavioral Health Program*,^F identified behavioral health providers who did not comply with guidance from LDH and the MCOs about how to properly bill for services rendered. During the course of these audits, we developed analyses of behavioral health provider Medicaid claims and encounters.^G These analyses identified “red flags” associated with the billing practices of behavioral health providers which were then used to create a risk-matrix. This risk-matrix identified New Horizon Counseling Agency, LLC (New Horizon) as having “red flags.” As a result, we initiated this audit to evaluate New Horizon's compliance with certain provisions of the Medicaid program.

^A *Healthy Louisiana* was previously called Bayou Health. A managed care model is an arrangement for health care in which an organization (e.g., an MCO), acts as a gatekeeper or intermediary between the person seeking care and the physician. FFS still covers some Medicaid recipients who are not eligible for managed care.

^B Behavioral health services moved from the FFS model to the MCOs on December 1, 2015.

^C LDH contracted with AmeriHealth Caritas Louisiana, Inc.; Aetna Better Health, Inc.; Healthy Blue; Louisiana Healthcare Connections, Inc.; and UnitedHealthcare Community Plan of Louisiana, Inc. on February 1, 2015. AmeriHealth Caritas, Healthy Blue, and Louisiana Healthcare Connections originally contracted with LDH on February 1, 2012. The MCO contracts were bid out again to begin covering Medicaid recipients on January 1, 2020, but protests were filed by the losing bidders following the awarding of the contracts. The MCOs are currently operating under emergency contracts to administer the Medicaid program through December 31, 2020.

^D [https://www.lla.la.gov/PublicReports.nsf/6E4D98020230D0378625835A007DE7EA/\\$FILE/0001AE34.pdf](https://www.lla.la.gov/PublicReports.nsf/6E4D98020230D0378625835A007DE7EA/$FILE/0001AE34.pdf)

^E [http://app.lla.state.la.us/PublicReports.nsf/0/466E17299AAC9851862583FC0053761D/\\$FILE/0001CAF6.pdf](http://app.lla.state.la.us/PublicReports.nsf/0/466E17299AAC9851862583FC0053761D/$FILE/0001CAF6.pdf)

^F [http://app.lla.state.la.us/PublicReports.nsf/0/8737FAC23FDC46D38625846B008009CC/\\$FILE/0001E10F.pdf](http://app.lla.state.la.us/PublicReports.nsf/0/8737FAC23FDC46D38625846B008009CC/$FILE/0001E10F.pdf)

^G An encounter is a distinct set of healthcare services provided to a Medicaid member enrolled with an MCO on the date that the services were delivered. It is a claim paid for by the MCO but submitted to LDH.

New Horizon is a Louisiana limited liability company domiciled in Lincoln Parish, Louisiana that registered with the Louisiana Secretary of State on February 5, 2015, and is owned by Cortrinia Price (Ms. Price) and Tyler Price. LDH licensed New Horizon’s Ruston, Louisiana location to provide specialized behavioral health services to children, adolescents, adults, and families on November 22, 2016. During the scope of our audit, New Horizon also maintained a second office in Ferriday, Louisiana,^H which was licensed by LDH on February 16, 2018, to provide the same services as the Ruston location. According to Medicaid data, New Horizon was paid more than \$8.0 million for claims submitted to MCOs for 77,092 Medicaid services provided between May 18, 2015 and March 31, 2019. Table 1 shows the number of services and amounts paid by the MCOs for those services by fiscal year.^I

Table 1 New Horizon Services and Payments by Fiscal Year* May** 2015 through March 2019		
Year	Services	Payments
2015	403	\$48,837
2016	13,900	1,524,790
2017	37,977	4,180,203
2018	21,025	1,989,225
2019	3,787	340,652
Total	77,092	\$8,083,709***

Source: Prepared by legislative auditor’s staff using Medicaid claim and encounter data.
 *Represents services and payments as of March 31, 2019.
 ** Although New Horizon was registered with the Louisiana Secretary of State in February 2015, New Horizon did not begin to provide services until May 2015.
 ***The total does not equal the sum of the payments from each year due to rounding.

These services primarily consisted of psychosocial rehabilitation services (PSR) and community psychiatric support and treatment (CPST), both of which are face-to-face services which require the individual to be present. PSR is designed to help an individual compensate for, or eliminate, functional deficits and interpersonal and/or environmental barriers associated with his or her mental illness. CPST is a comprehensive service that focuses on reducing the disability resulting from mental illness, restoring functional skills of daily living, building natural supports, and solution-oriented interventions intended to achieve identified goals or objectives as set forth in an individualized treatment plan.

In order to provide eligible behavioral health services, a licensed mental health professional (LMHP) or a physician must determine medical necessity, perform an assessment of needs, and develop a treatment plan. Once the assessment, treatment plan, and other data are received by the appropriate MCO, the MCO will determine the eligibility, frequency, and duration of CPST and PSR that a member may receive. LDH policy requires that New Horizon complete progress notes

- Information Captured on a Progress Note**
- Names of the worker providing the service and the recipient;
 - Type of service provided and the setting in which the service took place;
 - Length of the service; and
 - Session-specific narrative about the goals of the session, behavior of the recipient, intervention used by the provider, response by the recipient, and the plan going forward.

^H According to Ms. Price, the Ferriday office closed in July 2019.

^I The numbers for fiscal year 2015 include services and payments from May 2015 through June 2015, since New Horizon began providing services in May 2015. The numbers for fiscal year 2019 include services and payments from July 2018 through March 2019. The scope of the Medicaid data used for all findings in this report was May 18, 2015 through March 31, 2019 with the exception of the finding “Services Provided by Ms. Price Which Appear to Conflict with Her Personal Activities and Interviews with LLA Auditors”, for which the scope of the Medicaid data used was services provided only by Ms. Price from May 18, 2015 through February 21, 2020.

to document the services provided and to bill the MCO. Progress notes include the date of service, start and end time of the service session, the type of session/therapy conducted, and the location of the session. The progress notes also provide the goal of the session, the recipients' behavior during the session, the intervention/activities performed during the session, the recipient's response to the intervention, and the plan for the recipient going forward.

The results of our audit are summarized below and in detail throughout the remainder of the report. The procedures performed during this audit included:

- (1) Analyzed Medicaid claims and encounters for New Horizon.
- (2) Obtained ShareNote progress notes for New Horizon.
- (3) Obtained personnel files from New Horizon.
- (4) Analyzed Louisiana Workforce Commission data related to New Horizon.
- (5) Gathered and examined external parties' documents and records.
- (6) Interviewed current and former workers of New Horizon.
- (7) Interviewed clients of New Horizon.
- (8) Interviewed LDH employees.
- (9) Interviewed other persons, as appropriate.
- (10) Reviewed applicable federal and state laws, regulations, policy, and guidance regarding the Medicaid program.

FINDINGS

Medicaid Services Apparently Not Provided

New Horizon billed Medicaid and was paid \$211,231 for services New Horizon does not appear to have provided, in whole or in part, from December 2, 2015 through January 29, 2020.^J By billing Medicaid for services that were not provided, New Horizon may have violated Federal¹ and state law,^{2,3,4,5,6} and its provider agreements with LDH,⁷ as well as the MCOs that operate the Medicaid program on behalf of LDH. These services are comprised of the following:

- New Horizon was paid \$30,862 for services provided by Ms. Price that appear to overlap with her personal activities and interviews with LLA auditors.
- New Horizon was paid \$172,717 for services allegedly provided by 17 workers whose time sheets or work schedules from other employers indicate that they were working at other jobs during at least a portion of the time that New Horizon's billings show that they were providing services to New Horizon's clients.
- New Horizon was paid \$1,222 for services that New Horizon's billings indicate were provided by its clinical director while she was hospitalized or deceased.
- New Horizon was paid \$6,430 for overlapping and/or duplicate services; group services billed separately as individual services; and services for which the recipient was in an inpatient setting, such as a hospital, when the services were billed as being provided in the recipient's home.

Services Provided by Ms. Price Which Appear to Conflict with Her Personal Activities and Interviews with LLA Auditors

During our audit, we found MCOs paid New Horizon \$30,862 for 294 services that Ms. Price allegedly performed face-to-face with clients while it appears she was actually traveling (in state and out of state), meeting with LLA auditors, or performing other activities. According to New Horizon progress notes and billing information, Ms. Price personally provided 291 of these 294 services to the recipients in their homes. However, our analysis of Facebook data, New Horizon bank records, Ms. Price's personal bank records, and the dates and times of interviews conducted by LLA auditors, show Ms. Price was not available to provide face-to-face services during these times.

^J The time period reviewed for the finding "Services Provided by Ms. Price Which Appear to Conflict with Her Personal Activities and Interviews with LLA Auditors" was May 18, 2015 through January 29, 2020. The time period reviewed for all other findings was May 18, 2015 through March 31, 2019.

We obtained Ms. Price's profile data from Facebook (Facebook data) and compared the date, time, and latitude and longitude coordinates for Ms. Price's location to Medicaid data and Ms. Price's New Horizon progress notes. We found that New Horizon was paid \$30,573 for 291 services allegedly provided by Ms. Price at dates and times that coincided with the dates and times Ms. Price's Facebook data placed her at other locations (e.g., out of town, out of state, at a restaurant, in a movie theater, etc.). In addition to Ms. Price's Facebook data, we obtained and analyzed New Horizon bank records and Ms. Price's personal bank records. We also found the bank records corroborated Ms. Price's location for 112 of these services.

For example, according to Medicaid data and New Horizon's progress notes, New Horizon was paid \$973 for seven services provided by Ms. Price from 9:00 a.m. on Friday, September 7, 2018, to 3:30 p.m. on Monday, September 10, 2018. However, according to Ms. Price's Facebook data and bank records, Ms. Price was either traveling to/from or was in New York City when these seven services were allegedly provided. New Horizon billed an MCO for Ms. Price providing services to a recipient in his home on Friday, September 7, 2018, from 5:30 p.m. to 7:30 p.m. However, Facebook data shows Ms. Price was at the Hilton Hotel Times Square in New York City at 6:04 p.m. and then at Wolfgang's Steakhouse in New York City at 6:31 p.m. Further, bank records show Ms. Price incurred credit card charges at each of these locations, meaning based on her Facebook data and bank records, she would not have been available to provide face-to-face services in Ruston, Louisiana at that time. See Table 2 for additional examples of services which Ms. Price does not appear to have provided based on her Facebook data.

Table 2
Additional Examples of Ms. Price Billing for Providing Services
When Her Facebook Data Places Ms. Price Out of Town

Date	Time of Services or Activity	Type of Service or Activity	Ms. Price's Facebook Check-in Location	City, State	Amount of Medicaid Claim Paid
Friday, September 23, 2016	5:10 p.m.-7:19 p.m.	Medicaid Services		Farmerville, LA	\$101.36
	6:31 p.m.	Facebook Check-in	Hilton New Orleans Riverside	New Orleans, LA	
Saturday, November 26, 2016	5:30 p.m.-7:30 p.m.	Medicaid Services		Minden, LA	\$101.36
	5:07 p.m.	Facebook Check-in	Mercedes-Benz Superdome	New Orleans, LA	
Saturday, December 3, 2016	3:00 p.m.-5:00 p.m.	Medicaid Services		Minden, LA	\$101.36
	3:27 p.m.	Facebook Check-in	NRG Park	Houston, TX	
Friday, September 7, 2018	12:00 p.m. -1:50 p.m.	Medicaid Services		Ruston, LA	\$141.96
	12:26 p.m.	Facebook Check-in	Charlotte Douglas International Airport	Charlotte, NC	
Saturday, September 8, 2018	5:00 p.m.-7:00 p.m.	Medicaid Services		Minden, LA	\$162.24
	5:30 p.m.	Facebook Check-in	Pier 61 Spirit Cruises @ Chelsea Piers	New York, NY	
Friday, November 23, 2018	12:50 p.m.-2:50 p.m.	Medicaid Services		Minden, LA	\$101.36
	2:07 p.m.	Facebook Check-in	Drago's Hilton NOLA	New Orleans, LA	

Source: Prepared by legislative auditor's staff using Medicaid claim and encounter data, New Horizon Progress Notes and bank records, Ms. Price's bank records, and Ms. Price's Facebook data.

Further, we found that New Horizon billed MCOs for Medicaid services Ms. Price performed while meeting with auditors. As part of our site visits to New Horizon's Ruston office, we interviewed Ms. Price for approximately two hours on June 13, 2019, and approximately two hours on January 29, 2020. We subsequently reviewed New Horizon's Medicaid billing data for those dates and found that New Horizon billed MCOs and was paid \$289 for three services Ms. Price allegedly provided during the time she was meeting with us.

Ms. Price confirmed to auditors that she took three of the trips listed in Table 2, including a New York City trip in 2018 and two trips to attend the New Orleans' Bayou Classic in November 2016 and November 2018. Ms. Price told us student workers routinely took her handwritten notes from each session and used them to type her progress notes. She said the student workers must have entered the wrong date of service on those occasions where she was in another location at the time the progress notes state the services were provided. When we asked Ms. Price to provide her handwritten notes to allow us to confirm that data entry errors were the cause of services being billed when she was out of town, Ms. Price stated that she shreds her handwritten notes as soon as they are entered into New Horizon's billing system.

Services Provided While Worker was Working for Another Employer

During our audit, we compared Louisiana Workforce Commission (LWC) employer wage data with New Horizon payroll records to identify New Horizon workers who appeared to hold full-time employment with another employer while working for New Horizon. We then requested time sheet information from the New Horizon workers' other employers and compared the other employers' time sheet information to the New Horizon workers' progress notes. Our analysis found 17 New Horizon workers who billed for providing 1,557 services, totaling \$172,717, for which the dates and times of the services provided by the New Horizon workers overlapped with the dates and times of their other employers' time sheets and/or work schedules.

For example, one worker's time sheet shows she worked for her other employer from 8:00 a.m. to 4:30 p.m. on Thursday, October 5, 2017. New Horizon progress notes show this worker worked the same day and hours for New Horizon providing services to four clients, as shown in Table 3. We found this worker had 147 progress notes for services, totaling \$16,444, where the dates and times overlapped with her other employer's timesheet information.

Table 3			
Example of Services Provided While Worker was Working for Another Employer			
Date	Other Employer Timesheet Hours	New Horizon Progress Note Hours	Amount of Medicaid Claim Paid
Thursday, October 5, 2017	8:00 a.m.- 4:30 p.m.	Session 1: 8:00 a.m.-10:20 a.m.	\$114.03
		Session 2: 10:30 a.m.-12:30 p.m.	101.36
		Session 3: 12:45 p.m.-2:45 p.m.	101.36
		Session 4: 4:00 p.m.-6:00 p.m.	101.36
Totals	8.00*	8.33	\$418.11
Source: Prepared by legislative auditor's staff using Medicaid claim and encounter data, as well as New Horizon Progress Notes and other employer time sheet information.			
*Total accounts for a 30 minute lunch break.			

We spoke with four of these 17 workers and asked them why services appeared to have been provided when they were working for another employer. Each worker confirmed that the time sheets from his or her external employer were accurate and that he or she was working at his or her other job during the time the New Horizon services were allegedly provided. The workers told us Ms. Price required them to provide a certain number of hours of services to each recipient each week, and if they did not provide all of the assigned services they would be assigned less work the following week, or their clients would be reassigned to other workers. These workers said that, because of this, they created progress notes and billed for services that were not actually provided, billed for phone calls with recipients and/or the recipient's guardians, or stated that they did not know why the services were billed under their name because they did not provide services for New Horizon while working for other employers. In addition, workers stated that Ms. Price told them they could bill for services provided over the phone. According to LDH's Behavioral Health Services Medicaid Provider Manual (Provider Manual), these behavioral health services are required to be held in-person with the recipient present.

Services Billed as Being Performed by a Hospitalized or Deceased Worker

New Horizon was paid \$1,222 for 18 services that New Horizon's billings indicate were allegedly provided by its clinical director while she was hospitalized or deceased. New Horizon's clinical director was hospitalized on January 22, 2018, and died on March 1, 2018. According to the clinical director's sibling, the clinical director did not work for New Horizon after being hospitalized on January 22, 2018. Moreover, New Horizon accounting records show that the last pay period for which the clinical director was paid ended on January 31, 2018.

Behavioral health assessments serve as the basis for PSR and CPST services provided to recipients, which were the two primary services provided by New Horizon. According to LDH's Provider Manual, a valid assessment must be conducted by a physician or LMHP at least once every 180 days if the recipient is between the ages of six and 20 years of age or at least once every 365 days if the recipient is 21 years of age or older. During our audit, we identified 18 services, totaling \$1,222, that were billed as though they were directly provided by the clinical director on days after she was hospitalized on January 22, 2018, or following her death on March 1, 2018. According to Ms. Price, New Horizon accidentally used the deceased clinical director's

account for New Horizon's billing system instead of using the account for the person who actually conducted the assessments. However, the individual whom Ms. Price identified as performing the assessments did not have an account in New Horizon's billing system during this time period and, therefore, would have been unable to enter progress notes for the assessments. This individual applied to work at New Horizon on March 6, 2018, and listed on her application that she could begin working on March 26, 2018.

Overlapping Services

During the course of our audit, we found that New Horizon was paid \$6,430 for services that overlapped, and as such, all of the billed services could not have been provided. These overlapping services included the following:

- New Horizon billed and was paid \$2,739 for 44 services involving two workers providing one-on-one services to the same recipient, on the same day, during overlapping times. For example, one worker billed for providing services to a recipient in a group setting in the office, while another worker billed for providing individual services to the same recipient in the recipient's home during a portion of the same time.
- New Horizon progress notes state 15 services, totaling \$1,596, were provided to the recipients in their homes; however, Medicaid data shows that the recipients were located in an inpatient setting, such as a rehabilitation center, on the day New Horizon claims it provided the services to the recipients at home.
- New Horizon billed and was paid \$1,561 for 15 services involving a worker providing individual (one-on-one) services to two recipients during time periods which overlap.
- New Horizon billed and was paid \$534 for six services where one worker billed for providing two services at the same time for the same recipient.

New Horizon Improperly Billed for Medicaid Services

Based on our review of New Horizon records, it appears New Horizon improperly billed Medicaid for \$656,907 in services from November 23, 2015 through February 27, 2019, consisting of services allegedly performed by a New Horizon employee or contractor while services were: (1) being provided to other recipients; (2) provided when the recipient was not present; (3) provided as a result of improper assessments; (4) billed based on data entry errors; (5) not documented; or (6) billed at the wrong service rate. By improperly billing Medicaid for these services, New Horizon may have violated its Medicaid service provider agreements.⁷ These services are comprised of the following:

- New Horizon was paid \$542,801 for services where the worker providing the services also spent a portion of the recipient's session creating progress notes for other recipients.

- New Horizon was paid \$36,700 for services provided between February 2016 and January 2019 where, according to the progress notes, the recipient receiving the service was not present when the services were provided.
- New Horizon was paid \$27,326 for services provided to ten recipients as a result of assessments conducted by New Horizon's clinical director, while she was hospitalized or after she was deceased.
- New Horizon was paid \$19,607 for services that appear to have contained data entry errors. This resulted in services potentially being billed for longer periods of time than they were actually provided.
- New Horizon was paid \$18,275 for services that were provided between November 2015 and February 2019, but lacked the required documentation supporting the services that were provided.
- New Horizon was paid \$12,198 for services that were billed at a higher rate than the progress notes for the services indicate should have been billed and paid.

Progress Notes Created While Services Were Being Performed

New Horizon was paid \$542,801 for services where the worker providing the services also spent a portion of the recipient's session creating progress notes for other recipients. We compared the dates and times the progress notes were created with the dates and times that each New Horizon worker billed as providing services to other recipients. If a worker is creating progress notes for recipients while providing services to another recipient, this is a possible indicator that the services were not provided, not provided in a quality manner, or not provided in the quantity billed.

We identified 4,786 services during which 69 New Horizon workers appear to have created 17,489 progress notes for other recipients. New Horizon billed Medicaid for these 4,786 services and was paid \$542,801. For example, as shown in Table 4, New Horizon billings and progress notes show that while Ms. Price was providing services to one recipient from 10:40 a.m. to 12:40 p.m. on Friday, January 11, 2019, she created progress notes from 10:48 a.m. to 12:38 p.m. for 13 other sessions.^K

^K Ms. Price began creating progress notes for other sessions at 10:48 a.m. and created them through 12:38 p.m., creating a progress note, on average, every 8.46 minutes.

Table 4 Example of Progress Notes Created While Services Were Being Performed			
Date of Service	Time of Service	New Horizon Progress Note Creation Date	New Horizon Progress Note Creation Time
Friday, January 11, 2019	10:40 a.m. - 12:40 p.m.	Friday, January 11, 2019	10:48 a.m.
		Friday, January 11, 2019	10:54 a.m.
		Friday, January 11, 2019	10:59 a.m.
		Friday, January 11, 2019	11:04 a.m.
		Friday, January 11, 2019	11:14 a.m.
		Friday, January 11, 2019	11:19 a.m.
		Friday, January 11, 2019	11:26 a.m.
		Friday, January 11, 2019	11:38 a.m.
		Friday, January 11, 2019	11:44 a.m.
		Friday, January 11, 2019	12:06 p.m.
		Friday, January 11, 2019	12:15 p.m.
		Friday, January 11, 2019	12:29 p.m.
		Friday, January 11, 2019	12:38 p.m.
Source: Prepared by legislative auditor’s staff using Medicaid claim and encounter data and New Horizon Progress Notes.			

Recipient was Not Present When Services Were Provided

New Horizon was paid \$36,700 for services that were provided between February 2016 and January 2019, when, according to the progress notes, the recipient allegedly receiving the service was not present. According to LDH’s Provider Manual, PSR and CPST services must be performed when the recipient is present for the services to be reimbursable.^L However, we found 546 services, totaling \$36,700, where the New Horizon progress note associated with the service stated that the recipient was not present at the time the service was allegedly performed.

For example, one New Horizon worker billed for six services from January 5, 2017 through January 13, 2017, where the progress notes stated that the recipient had already “gone to school” or “was at school” when the worker arrived at the recipient’s home. In these instances, the worker indicated that he discussed the recipient’s behavior with the recipient’s mother, but did not provide services to the recipient. Considering the services were to be provided when school was in session, the worker should have potentially known that the recipient may be in school when the worker planned to provide services, as shown in Table 5.

^L One of the 546 services was for crisis intervention, which is also a face-to-face intervention with the recipient present. The remaining 545 services were for PSR and CPST.

Date of Service	Service Start Time	Service End Time
Thursday, January 5, 2017	11:10 a.m.	12:10 p.m.
Friday, January 6, 2017	11:40 a.m.	12:40 p.m.
Monday, January 9, 2017	12:10 p.m.	1:10 p.m.
Tuesday, January 10, 2017	11:10 a.m.	12:10 p.m.
Thursday, January 12, 2017	10:00 a.m.	11:00 a.m.
Friday, January 13, 2017	10:00 a.m.	11:00 a.m.
Source: Prepared by legislative auditor's staff using Medicaid data and ShareNote progress notes.		

According to Ms. Price, it was her understanding that New Horizon could bill for telephone calls with clients and meetings held with third parties without the recipient being present. However, according to the New Horizon worker identified in Table 5 above, even though his progress notes stated that the recipient was not present and that he provided services to the recipient's parent(s) or guardian(s), he told us he did not provide any of the services.

Services Provided as a Result of Hospitalized or Deceased Worker's Assessments

New Horizon was paid \$27,326 for 320 services provided to ten recipients as a result of assessments allegedly conducted by New Horizon's clinical director while she was hospitalized or deceased. According to LDH's Provider Manual, a valid assessment must be conducted by a physician or LMHP at least once every 180 days if the recipient is between the ages of 6 and 20 years of age or at least once every 365 days if the recipient is 21 years of age or older. Behavioral health assessments serve as the basis for PSR and CPST services provided to recipients. As indicated previously, New Horizon billed for assessments provided by a clinical director who was hospitalized or deceased at the time stated on the assessments. We identified 320 services totaling \$27,326 that were billed as a result of the assessments allegedly performed by the clinical director on days after her hospitalization or death. Although these services allegedly were performed by persons other than the clinical director, they were improper because the underlying assessments could not have been performed by the clinical director when she was hospitalized or deceased.

Data Entry Errors

New Horizon was paid \$19,607 for 24 services that appear to contain data entry errors. These errors caused Medicaid claims to potentially be made for time periods beyond the actual service times. We reviewed New Horizon's progress notes and noted what appear to be data entry errors in either the starting or ending times of the services. For example, one service allegedly began at 1:30 a.m. and lasted until 3:00 p.m., for a total of 13.5 hours of continuous services. Based on other New Horizon billings, it is more likely that these services were actually provided from 1:30 p.m. until 3:00 p.m. Some of the New Horizon workers we spoke to confirmed that some of these services were billed incorrectly because of data entry errors.

Services Lacking Supporting Documentation

New Horizon was paid \$18,275 for services allegedly provided between November 2015 and February 2019 for which New Horizon was unable to produce the documentation required to support the services. To be eligible for reimbursement for behavioral health services, Medicaid requires providers to complete progress notes for each claim documenting the services performed. By billing Medicaid for improperly documented services, New Horizon may have been reimbursed for ineligible services and may have violated its Medicaid provider agreements.

Services Billed at a Higher Rate Than Documented on Progress Notes

New Horizon was paid \$12,198 for services that were billed at a higher rate than should have been billed and paid. In these instances, New Horizon billed services and/or hours at a higher rate or quantity than the progress note indicates was performed. For example, one progress note indicated four units of service were delivered, while New Horizon billed and was paid for eight units of service. In addition, we identified instances where a higher-cost procedure, such as CPST, was billed rather than PSR, the procedure described on the progress note. Table 6 shows the difference in 15-minute and hourly rates paid for these services delivered on an individual basis by a worker with a bachelor's degree in the home of the recipient.

HCPCS Code	Modifier	Type of Service	Unit	Price/Unit	Price/Hour
H0036 - CPST	N/A	Individual – Home	15 Min	\$16.85	\$67.40
H2017 - PSR	N/A	Individual – Home	15 Min	\$12.67	\$50.68

Source: Prepared by legislative auditor's staff using information from LDH fee schedules.

Inadequate Documentation of Services Provided

Although LDH requires that all progress notes be unique for each service provided, New Horizon's workers appear to have duplicated the same information from an entire progress note or a portion of one progress note to create a new progress note. We identified 25,960 progress notes for which all or a portion of one progress note was used to create six or more additional progress notes. By billing Medicaid for services that were not properly documented, New Horizon may have been paid for ineligible services and may have violated its Medicaid provider agreements. In addition, we found that 81.9% of New Horizon's progress notes indicated that the recipients regressed, made no progress, or made minimal progress as a result of New Horizon's services.

Duplicated Progress Notes

Behavioral health service providers are required to complete documentation (progress notes) that summarizes specific information about each individual service provided to Medicaid recipients. According to LDH's Provider Manual and New Horizon staff, these notes are supposed to be individualized for each session for each recipient. However, we identified 25,960

progress notes where information from the behavior, intervention, response, and plan were duplicated from one progress note to create a new progress note(s) for one recipient across multiple days or across different recipients. For example, as shown in Table 7 below, one New Horizon worker used the same behavior, intervention, response, and plan for ten different recipients^M over a 25-day period. The intervention listed on these progress notes asked the recipient to “imagine that you are angry because a sick team member missed a day of work. As a result, a report you are depending on is now late,” even though five of these recipients were under the age of 13. Not creating unique notes for each session may indicate that services were not provided and calls into question the quality of the services that may have been provided.

Table 7 Examples of Copied Notes Across Days and Recipients	
Category and Copied Information	
Behavior:	MHP noted the recipient had an appropriate appearance. MHP noted the recipient had a positive behavior and was alert during the session.
Intervention:	MHP met with the recipient during scheduled session. MHP met with the recipient to discuss Anger. MHP shares ways to cope with anger with humor. MHP shared with the recipient that in order to learn to cope with anger you will have to learn to laugh at yourself and do not take everything seriously. MHP shared with the recipient that the next time you feel tempted to lash out, try to see the humor in your expressions of anger. MHP shared that one way to do this is to "catastrophist" the situation. This is when you exaggerate a petty situation that you feel angry about, and then laugh at your self-importance. MHP gave the recipient an example; imagine that you are angry because a sick team member missed a day of work. As a result, a report you were depending on is now late. MHP shared with the recipient a way to catastrophist the situation, you think, "Wow, she must have been waiting months for the opportunity to mess up my schedule like this. She and everyone on the team probably planned this, and they are probably sending her updates about how angry I am getting.
Response:	The recipient understands that you can use humor as a way to cope with anger. The recipient understands that there are ways to catastrophist a situation.
Plan:	MHP will continue to work with the recipient based on their treatment plan. MHP will work with the recipient in the areas that are weak.
Source: Prepared by legislative auditor’s staff using information from individual progress notes for New Horizon recipients. * All of these progress notes used the word “scheduled” here instead of the correct word “scheduled”.	

^M These nine recipients ranged from seven to 38 years of age.

Lack of Progress Made by New Horizon Recipients

We found that 69,876 (81.9%) of New Horizon's 85,346 progress notes indicated that the recipient of the service either regressed in progress, made no progress, or made minimal progress as a result of the behavioral health services provided to them by New Horizon. When creating progress notes that detail the results of a delivered behavioral health service, the New Horizon employee must determine how much progress was made by the recipient towards functional and clinical improvement by using a scale from zero to five to score their progress. However, New Horizon progress notes indicate that New Horizon's clients only made partial, significant, or complete progress for 15,470 (18.1%) of the 85,346 progress notes.

For example, 351 (99.7%) of the 352 progress notes for one recipient indicated that no progress was made by the recipient. New Horizon was paid \$39,423 for these services which were billed as occurring from November 2015 through March 2017. According to Ms. Price, she believed that her workers often made the mistake of documenting that no progress was made, even when the recipient had made some progress. A lack of progress may indicate that the quality of services provided was not effective. Table 8 shows the number of progress notes meeting each of the options for progress.

Table 8 Consumer Goals Met per Progress Notes			
Progress Made	Score	Number	Percentage
Regression	0	187	0.2%
No progress	1	65,734	77.0%
Minor progress	2	3,955	4.6%
Partial progress	3	13,376	15.7%
Significant progress	4	1	0.0%
Complete progress	5	2,093	2.5%
Total		85,346*	100.0%
Source: Prepared by legislative auditor's staff using information from progress notes.			
*Totals more than claims paid shown in Table 1 due to denied claims or claims not billed by New Horizon.			

LEGAL PROVISIONS

¹**18 United States Code (U.S.C) §666**, provides, in part, that for theft concerning programs receiving federal funds, whoever “being an agent of an organization, or of a state, local, or Indian tribal government, or any agency thereof embezzles, steals, obtains by fraud, or otherwise without authority knowingly converts to the use of any person other than the rightful owner or intentionally misapplies, property that is valued at \$5,000 or more, and is owned by, or under the care, custody, or control of such organization, government, or agency... shall be fined under this title, imprisoned not more than 10 years, or both.”

18 U.S.C. §1343, “Wire Fraud” provides, in part, that “whoever, having devised or intending to devise any scheme or artifice to defraud, or for obtaining money or property by means of false or fraudulent pretenses, representations, or promises, transmits or causes to be transmitted by means of wire, radio, or television communication in interstate or foreign commerce, any writings, signs, signals, pictures, or sounds for the purpose of executing such scheme or artifice, shall be fined under this title or imprisoned not more than 20 years, or both.”

²**Louisiana Revised Statute (La. R.S.) 14:67(A)** provides that, “Theft is the misappropriation or taking of anything of value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations. An intent to deprive the other permanently of whatever may be the subject of the misappropriation or taking is essential.”

³**La. R.S. 14:70.1(A)** provides, in part, that, “The crime of Medicaid fraud is the act of any person who, with intent to defraud the state or any person or entity through any medical assistance program created under the federal Social Security Act and administered by the Louisiana Department of Health or any other state agency, does any of the following: ... (1) Presents for allowance or payment any false or fraudulent claim for furnishing services or merchandise. (2) Knowingly submits false information for the purpose of obtaining greater compensation than that to which he is legally entitled for furnishing services or merchandise. (3) Knowingly submits false information for the purpose of obtaining authorization for furnishing services or merchandise.”

⁴**La. R.S. 46:114** provides, in part, that, “(A) No person shall obtain or attempt to obtain assistance from the Department of Children and Family Services or the Louisiana Department of Health by means of any false statement, misrepresentation, or other fraudulent device. If during the life, or upon the death, of any person who is receiving or has received assistance it is found that the recipient is receiving or has received assistance through misrepresentation, nondisclosure of material facts, or other fraudulent device, the amount of assistance, without interest, shall be recoverable from him or his estate as a debt due the state by court action.” (B) If at any time during the continuance of public assistance to any person, the recipient thereof, or the husband or wife of the recipient with whom he or she is living, is possessed or becomes possessed of any property or income in excess of the amount declared at the time of application or reinvestigation of his case and in such amount as would affect his needs or right to receive assistance, it shall be the duty of the recipient, or the husband or wife of the recipient, to notify the Department of Children and Family Services or the Louisiana Department of Health of possession of such property or income, and the department shall, after investigation, either cancel the assistance or alter the amount thereof in accordance with the circumstances, provided, that such investigation shows that such property or income does affect the need of the recipient or his right to receive assistance. If during the life, or upon the death, of any person who is receiving or has received assistance it is found that the recipient or his spouse was possessed of any property or income in excess of the amount reported that would affect his need or right to receive assistance, any assistance paid when the recipient or his spouse was in possession of such undeclared property or income shall be recoverable, without interest, from him or his estate as a debt due the state by court action. The possession of undeclared property by a recipient or his spouse with whom he is living shall be prima facie evidence of its ownership during the time assistance was granted, and the burden to prove otherwise shall be upon the recipient or his legal representative. (C)(1) If the personal circumstances of the recipient change at any time during the continuance of assistance, he shall immediately notify the Department of Children and Family Services or the Louisiana Department of Health of the change. Personal circumstances shall include: (a) The members of the household. (b) The place of residence of

the recipient. (c) The establishment of a legal or nonlegal union by the recipient. (d) The failure of a child between the ages of sixteen and eighteen years, who is receiving aid to dependent children, to attend school regularly.”

⁵**La. R.S. 14:125(A)** provides that, “False swearing is the intentional making of a written or oral statement, known to be false, under sanction of an oath or an equivalent affirmation, where such oath or affirmation is required by law; provided that this article shall not apply where such false statement is made in, or for use in, a judicial proceeding or any proceeding before a board or official, wherein such board or official is authorized to take testimony.”

⁶**La. R.S. 14:72(A)** provides, “It shall be unlawful to forge, with intent to defraud, any signature to, or any part of, any writing purporting to have legal efficacy.”

⁷**Chapter 2, Section 2.3 of the Louisiana Department of Health’s (LDH), Behavioral Health Services Provider Manual (Provider Manual)** states, in part, that, “Psychosocial rehabilitation (PSR) services are designed to assist the individual with compensating for or eliminating functional deficits and interpersonal and/or environmental barriers associated with their mental illness...PSR is a face-to-face intervention with the individual present. Services may be provided individually or in a group setting.”

Chapter 2, Section 2.3 of the LDH, Provider Manual states, in part, that regarding Assessments and Treatment Planning, “each member shall be assessed and shall have a treatment plan developed based on that assessment. Assessments shall be performed by an LMHP, and for children and adolescents shall be completed with the involvement of the primary caregiver. Assessments must be performed at least every 365 days or as needed, any time there is a significant change to the member’s circumstances. Treatment plans shall be based on the assessed needs, and developed by an LMHP or physician in collaboration with direct care staff, the member, family and natural supports, and shall contain goals and interventions targeting areas of risk and need identified in the assessment. All team members, including the member and family, shall sign the treatment plan. The member shall receive a copy of the plan upon completion. The treatment plan shall be reviewed at least once every 365 days or when there is a significant change in the individual’s circumstances.”

Chapter 2, Section 2.3 of the LDH, Provider Manual states, in part, that, “Community Psychiatric Support and Treatment (CPST) is a comprehensive service, which focuses on reducing the disability resulting from mental illness, restoring functional skills of daily living, building natural supports, and solution-oriented interventions intended to achieve identified goals or objectives as set forth in the individualized treatment plan. CPST is a face-to-face intervention with the individual present; however, family or other collaterals may also be involved.”

Chapter 2, Section 2.6 of the LDH, Provider Manual states, in part, that regarding member records, “providers must have a separate written record for each recipient served by the provider. For the purposes of continuity of care/support and for adequate monitoring of progress toward outcomes and services received, service providers must have adequate documentation of services offered and provided to recipients they serve. This documentation is an on-going chronology of activities undertaken on behalf of the recipient. Providers shall maintain case records that include, at a minimum... Progress notes.”

Chapter 2, Section 2.6 of the LDH, Provider Manual states, in part, that regarding service/progress notes, “service/progress notes document the service/progress billed. Service/progress notes must reflect the service delivered and are the "paper trail" for services delivered. The following information is required to be entered in the service/progress notes to provide a clear audit trail and document claims: Name of recipient; Name of provider and employee providing the service(s); Service provider contact telephone number; Date of service contact; Start and stop time of service contact; and Content of each delivered service, including the reason for the contact describing the goals/objectives addressed during the service, specific intervention(s), progress made toward functional and clinical improvement. Service/progress notes must be reviewed by the supervisor (if applicable) to ensure that all activities are appropriate in terms of the nature and time, and that documentation is sufficient. The service/progress note must clearly document that the services provided are related to the recipient’s goals, objectives and interventions in the treatment plan, and are deemed medically necessary and clinically appropriate; document what materials were used when teaching a skill and document the progress of the recipient with very specific information

regarding response to the intervention and the plan for next time. Service/progress notes should include each recipient's response to the intervention, noting if progress is or is not being made. Effective documentation includes observed behaviors if applicable and a plan for the next scheduled contact with the recipient."

Chapter 2, Section 2.3 of the LDH, Provider Manual states, in part, that, "Crisis intervention (CI) services are provided to a person who is experiencing a psychiatric crisis and are designed to interrupt and/or ameliorate a crisis experience, through a preliminary assessment, immediate crisis resolution and de-escalation and referral and linkage to appropriate community services to avoid more restrictive levels of treatment. The goals of CIs are symptom reduction, stabilization and restoration to a previous level of functioning. All activities must occur within the context of a potential or actual psychiatric crisis. CI is a face-to-face intervention and can occur in a variety of locations, including an emergency room or clinic setting, in addition to other community locations where the person lives, works, attends school and/or socializes."

LIST OF PREVIOUS MAU REPORTS

Issue Date	Title
January 22, 2020	<i>Medicaid Recipient Report No. 2</i>
September 11, 2019	<i>Medicaid Eligibility Determinations: Status on the Use of Federal Tax Information</i>
September 4, 2019	<i>Improper Billing of Services Within the Medicaid Behavioral Health Program</i>
May 15, 2019	<i>Identification of Behavioral Health Service Providers</i>
May 1, 2019	<i>Update on Wage Verification Process of the Medicaid Expansion Population</i>
April 17, 2019	<i>Medicaid Recipient Report No. 1</i>
December 12, 2018	<i>Medicaid Eligibility: Modified Adjusted Gross Income Determination Process</i>
November 8, 2018	<i>Medicaid Eligibility: Wage Verification Process of the Expansion Population</i>
October 31, 2018	<i>Identification of Incarcerated Medicaid Recipients</i>
June 20, 2018	<i>Reliability of Medicaid Provider Data</i>
May 2, 2018	<i>Strengthening of the Medicaid Eligibility Determination Process</i>
November 29, 2017	<i>Improper Payments for Deceased Medicaid Recipients</i>
October 4, 2017	<i>Monitoring of Medicaid Claims Using All-Inclusive Code (T1015)</i>
September 6, 2017	<i>Improper Payments in the Medicaid Laboratory Program</i>
July 12, 2017	<i>Prevention, Detection, and Recovery of Improper Medicaid Payments in Home and Community-Based Services Programs</i>
March 29, 2017	<i>Duplicate Payments for Medicaid Recipients with Multiple Identification Numbers</i>
March 22, 2017	<i>Program Rule Violations in the Medicaid Dental Program</i>
October 26, 2016	<i>Medicaid Recipient Eligibility – Managed Care and Louisiana Residency</i>
<p>Source: MAU reports can be found on the LLA’s website under “Reports and Data” using the “Audit Reports by Type” button. By selecting the “Medicaid” button, all MAU reports issues by LLA will be displayed. https://www.lla.la.gov/reports-data/audit/audit-type/index.shtml?key=Medicaid</p>	

APPENDIX A

Management's Response



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA E-MAIL ONLY

June 5, 2020

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Behavioral Health Provider – New Horizon Counseling Agency, LLC

Dear Mr. Purpera:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated May 8, 2020, regarding reportable audit findings concerning a Behavioral Health Provider, New Horizon Counseling Agency, LLC. LDH appreciates the opportunity to provide this response to your office's findings.

LDH appreciates the efforts of the LLA to identify potentially fraudulent or abusive behavior by providers in the Medicaid Program. It is obvious from the level of detail and the many different tactics depicted in this report that the Legislative Auditor's office dedicated a significant amount of man hours to investigating this singular provider. Much of the data and information utilized goes well beyond the scope of Medicaid encounter data and medical records typically available to LDH for review of providers. At this time, LDH defers to the Attorney General (AG) as the prosecutorial arm of State government.

LDH supports and works collaboratively with the LLA and AG's office to identify fraud and suspicious activities. LDH originally notified the AG's office as to some suspicion against this provider in 2016. In 2018, additional fraud notices were sent to the AG's office against this provider. In addition, the department took action to suspend payments to this provider. Provider exclusion from the Medicaid program is typically delayed until the investigation is public or complete in order to not interfere with the ongoing case.

You may contact Karen Stubbs, Assistant Secretary, Office of Behavioral Health, at (225) 342-1435 or via e-mail at Karen.Stubbs@la.gov with any questions about this matter.

Sincerely,

A handwritten signature in blue ink that reads "Cindy Rives".

Cindy Rives
Undersecretary

CP/vb

APPENDIX B

Ms. Cortrinia Price's Response



Mr and Mrs Price
Ivan Daigs to: Christopher Magee

06/09/2020 04:55 PM

History:

This message has been replied to and forwarded.

Please note that i am representing Mr. and Mrs Price with regards to this matter.
My clients are acknowledging that the response are true and correct.

Thanks

Ivan

Ivan J. Daigs

Attorney and Counselor at Law

309 S. Bonner Street

Ruston, Louisiana 71270

(318)254-0400 telephone

(318)254-0017 fax

New Horizon improperly billed Medicaid services; based on your review “which records were reviewed that appeared New Horizon improperly billed Medicaid \$656,907.

What services was paid for overlapping and duplicated services- we need to see progress notes, documentation in question, because Clinical Advisor and Sharenote data entry services does not allow you to bill overlapping times in their billing system, it does not even allow you to override any conflicting times.

What services were billed when clinical director was hospitalized or deceases-present documentation and or progress notes. However, while hospitalized Ms. Magshoud received some of her on a weekly basis by drop off paperwork to her at hospital for review and signatures. However, when we were made aware of the incident we reviewed logs in question and realized that the data entry person logged/billed under the wrong clinical person who actually conducted the assessment. If you look at original paperwork, it is signed by the correct clinical director and not Ms. Magshoud. However, not being in sharenotes does not stop you from conducting assessments or doing any other duties.

What services were improperly billed by Ms Price; please present documentation/progress notes.

Services provided while worker was working for another provider or other job. Upon employment every employee must sign an (attest) on that is included in the new hire packet stating “I attest what all documents are true, accurate unduplicated and indeed proof of all work performed. I read and fully understand that the documentation I submit to be in sharenote.com, which is signed by me, is verification that I have provided services as required by New Horizon Counseling Agency, LLC. (form included) So therefore, NHC should not be held accountable for those discrepancies that is n the employee for providing/falsifying information. All employees are (...) by an LMHP who speaks with them weekly. No one never told employees to falsify information, that was a conscious decision made by them. All workers have been informed on several occasions in staff meetings and/or supervision meetings that you should not bill on clients that you have not provided services for.

Staff workers who are not able to see their clients on their caseload are informed by Mrs. Price and clinical worker that if they cannot see their clients of the required hours on their unit sheet, they will lose hours and caseload adjustments will be made by reassigning missed hours to other workers so that the client can receive the allotted time approved and quality of services they need.

Workers who were hired by NHC knew that you can not bill for phone calls, those logs should be tagged as nonbillable logs on the billing system. However, all workers know that when you place billable notes into the system they are billed and that’s their way of saying I have seen my clients and the information I presented is true to my knowledge. All workers know that

behavioral health services are required to be held in person with the recipient, recipient and parent; or just the parent or guardian or family member.

OVERLAPPING SERVICES

In our Sharenote billing system it does not allow you to bill for services that overlap with service time. For example if a client is in a group setting from 12:00 pm – 2:00pm no other worker can bill that time range with that recipient. If that happened there is a glitch in the billing system. However to know exactly what you are speaking about we need to see logs/progress notes in questions.

When a recipient is placed in an inpatient facilities workers have been informed that you can not create a billable log on that clients, you can only create a non billable log when you check on recipients behavior with parent of facility staff. Please present notes in question.

Again I state that our billing system does not allow you to submit logs unto the system that overlap. Please present notes in question.

A worker can not provide two services at the same time for the same recipient. Again Sharenote billing system does not allows you to overlap in the system. Please present notes in questions.

New Horizon Improperly Billed for Medicaid services

When creating progress notes the only thing that has to be different on occasion is the behavior and response section. If a worker is dealing with several clients who have similar ongoing behaviors, such as anger, the worker may choose to use the same intervention for those said clients. However progress notes are considering unique for each client but in saying that only the behavior and response should be different for client in question.

However when addressing all findings in your report, I have read and do not understand all findings. Furthermore I need clean details of dates, times, staff progress notes, and names to address the bullets on page 11 of your report.

Please be clear on what you meant by NHC was paid \$ 19,607 for services that appear to have contained data entry errors, which allegedly resulted in services being billed for longer periods of time than they were actually provided.

Please be clear on what you mean by NHC was paid \$ 18,275 for services that lack documentation supporting the services that was provided.

In the bullet that stated NHC was \$12,198 for services that were billed at a higher rate than the progress notes for services indicated should have been billed and paid, this matter will be

addressed with our EHR Sharenotes system but we will need clean details of progress notes and names to address the bullets.

APPENDIX C

Mr. Tyler Price's Response



NEW HORIZON COUNSELING AGENCY , LLC

Glen Petersen to: cmagee@lla.la.gov

06/10/2020 02:29 PM

History:

This message has been forwarded.

Mr. Magee:

Initially, I wanted to confirm the fact that I and my law firm represent Tyler Price. Mrs. Price's counsel does not represent Mr. Price. We have reviewed your office's draft report on allegations against New Horizon Counseling Agency, LLC. Mr. Price appreciates the opportunity to respond to the draft, but he can only point out that this company was operated and managed and overseen by his wife, Cortrinia Price without any input from him. Mr. Price was employed during the life of this company by the Lincoln Parish School Board and took no part in the daily operations of this company, and, thus, has no knowledge of the allegations and purported facts outlined in the draft report. Any contention by others that Mr. Price had any knowledge of those purported facts is incorrect.

Glen R. Petersen
HYMEL DAVIS & PETERSEN, L.L.C.
10602 Coursey Boulevard
Baton Rouge, LA 70816
(225) 298-8118