

STATE OF OHIO (DAS)CLASSIFICATION
SPECIFICATION**CLASSIFICATION SERIES:**

Provider Reimbursement Analyst

SERIES NO.:

6619

MAJOR AGENCIES:

Job & Family Services only

EFFECTIVE DATE:

02/26/2012

SERIES PURPOSE:

The purpose of the provider reimbursement analyst occupation is to conduct audits of long term, medical &/or rehabilitation providers, participating in Ohio Medicaid program & other federal reimbursement programs under contract with the Ohio Department of Job & Family Services, to ensure proper reimbursement.

At the lower level, incumbents conduct routine audits of simply structured &/or complex programs, &/or non-routine audits of simply structured programs, &/or assist higher-level provider reimbursement analysts in non-routine audits of complex programs.

At the higher level, incumbents act as lead workers on routine & non-routine audits of simply structured & complex programs, &/or develop audit procedures & standards, &/or develop & implement procedures for & deliver technical assistance to providers & lower-level provider reimbursement analysts.

Glossary: The following are definitions of terms that will be used in the classification specification for this series.

Compliance audit: review, examination & analysis of managed care, long term care, &/or other health/rehabilitation service providers participating in Medicaid, Ohio Care & other federally reimbursed programs under contract with Ohio Department of Job & Family Services to determine whether an entity is adhering to laws, regulations, policies & procedures.

Financial audit: review, examination & analysis of financial accounts, documents & statements of managed care, long term care, &/or other health/rehabilitation service providers participating in Medicaid, Ohio Care & other federally reimbursed programs under contract with Ohio Department of Job & Family Services to determine their accuracy, integrity & fair presentation, in accordance with generally accepted accounting principles.

Non-routine audits of simply structured programs: audits involve one area in one managed care, long term care, &/or other health/rehabilitation service provider participating in Medicaid, Ohio Care; there are suspected problems in programs; almost all assumptions are challenged, requiring auditor to anticipate large uncovered risks based upon association of identified program weaknesses; each audit conducted requires different audit procedures; auditor recommends management action which could be realistically expected to resolve problem (e.g., suspected fraud or mismanagement in one entity).

Non-routine audits of complex programs: audits required because of known or suspected problems of programs which involve interaction of two or more units, processes, functions & departments; all assumptions are challenged; auditor must cross-relate challenged assumptions across programs, units or functions to anticipate larger risks; identified processing or function weaknesses are related to all other assumptions & control aspects of entire program (e.g., audits in new areas in large organization with large dollar amount &/or mismanagement involving several units or divisions or agencies & several different statutes & regulations).

Operational audit: review & analysis of actual or potential programs, projects & activities to determine progress, success & impact (i.e., program results & outcomes).

Routine audit of simply structured programs: audit procedures are straight forward & uncomplicated, & uses basic research methods to gather facts; check for basic compliance with statutes, policies & procedures; entities audited usually are small (i.e., in dollar value & numbers of employees, clients, programs & funding sources), have history of effective fiscal & operational controls, & no prior audit problems (i.e., findings & recommendations are minor; there are few questioned costs).

Routine audit of complex programs: audits may involve use of past audit work plans for same functions being audited, are conducted in accordance with formulated audit guidelines, audit trail may cover several divisions in a managed care, long term care, &/or other health/rehabilitation service provider participating in Medicaid, Ohio Care, or activities, records or documentation of several units or functions that interrelate (e.g., resolution of subgrantee audits with administrative findings & routine deficiencies done annually with little or no change; audits of two or more contracts in medium-sized agency or audits of several divisions in a large-sized organization with effective internal controls & accounting system; financial & compliance audit of entity's revolving funds); auditor must identify processing or function weakness in one area with control aspects of total program, & must state causes of problem, risk exposures & recommend corrective action that assures management the action to resolve problem is necessary, will be effective & is adequate.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
Provider Reimbursement Analyst 1	66191	31	03/07/2004

CLASS CONCEPT:

The full performance level class works under direction & requires considerable knowledge of accounting & auditing procedures, & federal/state statutes & agency rules, policies & procedures governing Medicaid, Ohio Care & other governmentally funded programs in order to independently or as part of rate-setting/audit team, conduct routine audits of simply structured & complex programs & non-routine audits of simply structured programs, assist higher-level provider reimbursement analyst in conducting non-routine audits of complex programs of managed care, long term care &/or other health/rehabilitation service providers, establish payment rates & reconcile payments to such providers.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
Provider Reimbursement Analyst 2	66192	32	03/07/2004

CLASS CONCEPT:

The advanced level class works under direction & requires thorough knowledge of accounting & auditing procedures, & federal/state statutes & agency rules, policies & procedures governing Medicaid, Ohio Care & other governmentally funded programs in order to act as lead worker (i.e., provide work direction & training) over lower-level provider reimbursement analysts in establishing payment rates, conducting routine & non-routine audits of simply structured & complex programs of managed care, long term care &/or other health/rehabilitation service providers, establishing payment rates & reconciling payments to such providers, &/or to develop, coordinate & implement procedures for provider & provider reimbursement analysts, &/or to develop audit procedures & standards as quality control technician &/or to independently conduct non-routine audits of complex programs.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
Provider Reimbursement Analyst 1	66191	14	03/07/2004	31

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Independently or as part of team (i.e., can be responsible for total audit or segment thereof), conducts routine audits (i.e., financial, compliance &/or operational audits) of simply structured & complex programs of long term care, managed care &/or other health/rehabilitation service providers participating in Medicaid, Ohio Care & other federally reimbursed programs under contract with Ohio Department of Job & Family Services (i.e., ODJFS) (e.g., reviews reference materials & confers with ODJFS personnel regarding previous or similar audits conducted in assigned area; identifies problems & prepares questions to pose during audit; reviews & analyzes records, operations, organization, systems & controls; interviews employees of program, unit or function being audited) &/or conducts non-routine audits of simply structured programs (e.g., prepares preliminary &/or comprehensive audit guidelines to include time lines, scope, goals & objectives; determines types of tests & procedures necessary to perform audit; reviews & analyzes records, operations, organization, systems & controls, & interviews appropriate parties involved in program, unit or function being audited; confers with supervisor &/or lead worker concerning changes in emphasis of audit & problems encountered during course of audit), &/or assists higher-level program reimbursement analyst in conducting non-routine audits of complex programs of such providers & recommends payment rates based on audit findings & applicable regulations.

Assists in planning & writing &/or plans & writes audit guidelines for assigned audits or audit segments; assists in preparing &/or prepares work papers, supporting schedules & materials, & preliminary audit reports; assists in preparing &/or prepares final audit report, summarizing work performed, findings & recommendations for corrective action; assists in preparing documents for Chapter 119 administrative hearings (e.g., gathers & collates data); operates microcomputer system & video display terminals to store & retrieve data, & produce guidelines, correspondence, reports of audits & activities, & information used in administrative hearings.

Meets with &/or telephones appropriate provider representatives to be involved in audit, to participate in outlining, or to outline scope of audit; attends meetings to review or participate in discussion of audit findings with appropriate provider representatives; conducts program audits as directed; accompanies higher-level provider reimbursement analyst on routine audits of complex programs & non-routine audits of simply structured programs for training purposes as assigned; attends in service training & staff meetings.

MAJOR WORKER CHARACTERISTICS:

Knowledge of accounting; auditing; state & federal statutes & ODJFS policies & procedures governing operations & financial accountability applicable to service providers being audited*; public relations*. Skill in use of calculator & microcomputer/video display terminal. Ability to develop audit guidelines for & conduct routine financial, compliance & operational audits; prepare accurate & concise audit reports & recommendations for corrective action; handle routine & sensitive contacts with representatives of providers being audited; cooperate with co-workers on team audits.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

Completion of undergraduate core coursework in accounting to include coursework in auditing; 12 mos. exp. in accounting &/or auditing.

-Or completion of undergraduate core coursework, with emphasis on quality &/or fiscal control, in public or business administration, economics, computer science or related field; 16 semester or 24 quarter hours in accounting; 12 mos. exp. in accounting &/or auditing.

Note: Positions which involve travel to audit sites in field also require valid Ohio Driver's License in order to operate state-owned vehicle or must be able to provide own transportation.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Not applicable.

UNUSUAL WORKING CONDITIONS:

May require travel, some involving overnight stays.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
Provider Reimbursement Analyst 2	66192	14	03/07/2004	32

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Acts as lead worker (e.g., assigns tasks; approved proposed guidelines for non-routine audits; reviews work papers & reports of findings for completeness, accuracy & compliance with federal/state statutes & generally accepted auditing standards) over lower-level provider reimbursement analysts in conducting routine & non-routine audits of simply structured & complex programs, & recommends payment rates based on audit findings & applicable regulations; &/OR develops, coordinates & implements procedures for providers & provider reimbursement analysts (e.g., drafts procedural memos covering all aspects of provider audits & in-house operations; coordinates procedures to be presented by employees' supervisors; develops format for collecting feedback from providers & provider reimbursement analysts & evaluates & reports data to supervisor; prepares status report regarding training program & maintains suspense file); &/OR acts as quality control technician (e.g., performs internal testing of audited data & final settlements; reviews rate calculations & rate adjustment, & maintains log of incoming cost reports from providers) &/OR independently conducts non-routine audits of complex programs.

Independently conducts routine audits (i.e., financial, compliance &/or operational audits) of simply structured & complex programs, long term care, managed care & other health/rehabilitation service providers participating in Medicaid, Ohio Care & other federally reimbursed programs under contract with Ohio Department of Job & Family Services (i.e., ODJFS) (e.g., reviews reference materials & confers with other ODJFS personnel regarding previous or similar audits of program, unit or function to be audited; identifies potential problems; prepares questions to pose during audit; reviews & analyzes records, operations, organization, systems & controls; interviews employees of entity being audited) & non-routine audits of simply structured programs, long term care, managed care &/or other health/rehabilitation service providers participating in Medicaid, Ohio Care & other federally reimbursed programs under contract with ODJFS (e.g., prepares preliminary &/or comprehensive audit guidelines to include timelines, scope, goals & objectives; decides on types of tests & procedures to be used in audit; reviews & analyzes records, operations, organization, systems & controls, & interviews appropriate parties involved in program, unit or function being audited; confers with supervisor concerning changes in emphasis of audit & problems encountered during course of audit).

Conducts entrance interviews with appropriate representatives to discuss scope of audit & exit interviews to review findings & recommendations; prepares necessary work papers, supporting schedules, related audit materials, preliminary audit reports & final audit reports, summarizing audit activities, findings & recommendations for corrective action; assembles, reviews & prepares analytical reports of information to be used in Chapter 119 administrative hearings; answers telephoned or written inquiries concerning audits; attends inservice training & staff meetings.

Provides technical assistance (e.g., researches & interprets state/federal laws, rules & regulations) to ODJFS administrators in developing administrative rules, policies & procedures impacting upon audit functions, interim & final rate setting, &/or fiscal test functions; assists in revising forms used by providers in fiscal &/or program reports; gathers, collates & summarizes statistical, demographic & anecdotal information for rate setting & budgeting functions; operates microcomputer system & video display terminals to store & retrieve data, & produce guidelines, correspondence, & reports of audits & activities.

MAJOR WORKER CHARACTERISTICS:

Knowledge of employee training & development*; supervisory principles/techniques*; accounting; auditing; state's central accounting system; state & federal statutes & ODJFS policies & procedures governing operations & financial accountability applicable to service providers being audited*; public relations*. Skill in use of calculator, microcomputer systems & video display terminals. Ability to develop audit guidelines for & oversee/conduct routine & non-routine financial, compliance & operational audits of simply structured & complex programs; prepare meaningful, accurate & concise audit reports to include accurate recommendations for corrective action; handle routine & sensitive contacts with representatives of entity undergoing audit; establish productive atmosphere as audit team leader/lead worker.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

12 mos. exp. as Provider Reimbursement Analyst 1, 66191 with experience commensurate with type of audits to be conducted.

-Or completion of undergraduate core coursework in accounting to include coursework in auditing; 2 yrs. exp. in external auditing.

-Or completion of undergraduate core coursework in public or business administration, economics, computer science or related field; 16 semester or 24 quarter hours in accounting; 2 yrs. exp. in external auditing.

Note: Positions which involve travel to audit sites in field also require valid Ohio Driver's License in order to operate state-owned vehicle or must be able to provide own transportation.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Not applicable.

UNUSUAL WORKING CONDITIONS:

May require travel, some involving overnight stays.