



OHIO AUDITOR OF STATE
KEITH FABER



**IMANI HOME HEALTH CARE, LLC
CUYAHOGA COUNTY**

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OHIO AUDITOR OF STATE KEITH FABER



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO HOME HEALTH AND WAIVER SERVICES

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

RE: Imani Home Health Care, LLC
Ohio Medicaid # 2795202

We were engaged to examine Imani Home Health Care, LLC's (Imani's) compliance with specified Medicaid requirements for provider qualifications, service authorization and service documentation related to the provision of home health nursing, home health aide, personal care aide and physical therapy services during the period of July 1, 2013 through February 9, 2015. Management of Imani Home Health Care, LLC is responsible for its compliance with the specified requirements.

Imani entered into an agreement (the Provider Agreement) with the Ohio Department of Medicaid (ODM) to provide services to Medicaid recipients and to adhere to the terms of the agreement, state statutes and rules and federal statutes and rules, including the duty to maintain records supporting claims for payment made by Ohio Medicaid.

Our responsibility is to express an opinion on Imani's compliance with the specified Medicaid requirements based on conducting the examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. An examination involves performing procedures to obtain evidence about whether Imani complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. Our examination does not provide a legal determination on Imani's compliance with the specified requirements.

Internal Control Over Compliance

Imani is responsible for establishing and maintaining effective internal control over compliance with the Medicaid requirements. We did not perform any test of the internal controls and we did not rely on the internal controls in determining our examination procedures. Accordingly, we do not express an opinion on the effectiveness of Imani's internal control over compliance.

Basis for Disclaimer of Opinion

As described in the attached Compliance Examination Report, there was no documentation to support the Medicaid payments to Imani for 800 of the 2,417 selected services (33 percent) and no required authorization (plan of care) for 712 of the 1,590 selected services (45 percent). As such we were unable to gain sufficient reliance on the available evidence to determine Imani's compliance with the

Imani Home Health Care, LLC
Independent Auditor's Report on
Compliance with Requirements of the Medicaid Program

specified Medicaid requirements. Nor were we able to satisfy ourselves as to Imani's compliance with these requirements by other examination procedures. In addition, the Provider declined to submit a signed representation letter acknowledging responsibility for maintaining records and complying with applicable laws and regulations regarding Ohio Medicaid reimbursement; establishing and maintaining effective internal control over compliance; making available all documentation related to compliance; and responding fully to our inquiries during the examination.

Disclaimer of Opinion

Because of the limitations on the scope of our examination discussed in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on Imani's compliance with the specified Medicaid requirements for the period of July 1, 2013 through February 9, 2015.

Our testing was limited to the specified Medicaid requirements detailed in the Compliance Examination Report. We did not test other requirements and, accordingly, we do not express an opinion on Imani's compliance with other requirements.

We calculated improper Medicaid payments in the amount of \$979,914.80. This amount, plus interest in the amount of \$190,184.01 totaling \$1,170,098.81 (calculated as of January 20, 2019) is due and payable to the ODM upon its adoption and adjudication of this examination report. Services billed to and paid by the ODM, which are not validated in the records, are subject to recoupment through the audit process. See Ohio Admin. Code § 5160-1-27 In addition, if fraud, waste or abuse¹ are suspected or apparent, the ODM and/or the office of the attorney general will take action to gain compliance and recoup inappropriate or excess payments in accordance with rule 5160-1-27 or 5160-26-06 of the Administrative Code.

This report is intended solely for the information and use of Imani, the ODM and other regulatory and oversight bodies, and is not intended to be, and should not be used by anyone other than these specified parties.



Keith Faber
Auditor of State
Columbus, Ohio

January 20, 2019

¹ "Fraud" is an intentional deception, false statement, or misrepresentation made with the knowledge that the deception, false statement, or misrepresentation could result in some unauthorized benefit to oneself or another person. "Waste and abuse" are practices that are inconsistent with professional standards of care; medical necessity; or sound fiscal, business, or medical practices; and that constitute an overutilization of Medicaid covered services and result in an unnecessary cost to the Medicaid program. Ohio Admin. Code § 5160-1-29(A)

COMPLIANCE EXAMINATION REPORT

Background

Title XIX of the Social Security Act, known as Medicaid, provides federal cost-sharing for each State's Medicaid program. The rules and regulations that providers must follow are specified in the Ohio Administrative Code and the Ohio Revised Code. The fundamental concept underlying the Medicaid program is medical necessity of services: defined as services which are necessary for the prevention, diagnosis, evaluation or treatment of an adverse health condition. See Ohio Admin. Code § 5160-1-01(A) and (B)

Medicaid providers must "maintain all records necessary and in such form so as to fully disclose the extent of services provided and significant business transactions" for a period of six years from receipt of payment or until any audit initiated within the six year period is completed. Providers must furnish such records for audit and review purposes. Ohio Admin Code § 5160-1-17.2(D) and (E)

Ohio Medicaid recipients may be eligible to receive home health services, waiver services or both. Ohio Admin. Code § 5160-12-01(E) states the only provider of home health services is a Medicare certified home health agency (MCRHHA) that meets the requirements in accordance with Ohio Admin. Code § 5160-12-03. Waiver services can be provided by a MCRHHA, an otherwise-accredited home health agency or a non-agency nurse or personal care aide.

Imani was a MCRHHA and during the examination period of July 1, 2013 through February 9, 2015, received payments totaling \$1,064,618 for 22,193 services, including the following:

- 12,260 home health aide services (procedure code G0156);
- 7,480 personal care aide services (procedure code T1019);
- 2,171 home health nursing services (procedure code G0154);
- 120 physical therapy services (procedure code G0151);
- 139 private duty nursing services (procedure code T1000);
- 12 waiver nursing services (procedure codes T1002 and T1003); and
- 11 occupational therapy services (procedure code G0152).

We found three separate Medicaid numbers associated with Imani. This examination was limited to Medicaid number 2795202. The other Medicaid numbers include 2788461 and 2859849, both of which are inactive, and we found no payments from Ohio Medicaid associated with these two numbers during the examination period.

In 2015, Imani was purchased by Generations Health Services, LLC. The purchase agreement indicated a closing date of February 10, 2015 at which time Generations Health Services, LLC took possession of assets including records. We issued a separate compliance examination report² for Generations Health Services, LLC for the period of February 11, 2015 through June 30, 2016.

² The compliance examination report for Generations Health Services, LLC will be available on the Auditor of State website upon its completion.

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Medicaid payments made to Imani complied with Ohio Medicaid regulations. Please note that all rules and code sections relied upon in this report were those in effect during the examination period and may be different from those currently in effect.

The scope of the engagement was limited to home health services, specifically nursing, home health aide, personal care aide, and physical therapy services, that Imani billed to Ohio Medicaid with dates of service between July 1, 2013 and February 9, 2015 and received payment.

We obtained Imani's claims history from the Medicaid database. We removed services paid at zero. While planning for this examination, we became aware of potential links between Imani and five other home health agencies.³ We then created a file containing services for all six agencies and found services with the same recipient identification number and date of service that were paid to different agencies. We extracted these shared recipients into a separate file and then further extracted all of the services paid to Imani from that file as an exception test (Shared Recipients Exception Test). This exception test includes nursing, home health aide and personal care aide services (see Table 1 below).

We removed the Imani services selected for the Shared Recipients Exception Test from the population of paid Imani services. We then extracted the procedure codes included in the scope of this examination and created a separate file of the services for each code. We used statistical methods to facilitate a timely and efficient examination as permitted by Ohio Admin. Code § 5160-1-27(B)(1).

From the file containing all paid physical therapy services, we calculated a sample size using a confidence level of 95 percent; an estimated error rate of one percent; and a tolerable error rate of five percent. An Attribute Beta Risk calculator was used to calculate the resulting required sample size and a random sample of 54 physical therapy services was selected for examination (see Table 1).

The sampling unit for the home health nursing, home health aide and personal care aide service samples is a recipient date of service (RDOS). An RDOS is defined as all services for a given recipient on a specific date of service. For personal care aide services, the subpopulation was divided into five strata using natural breaks in the data to minimize skewness for each stratum.

The error standard deviations and the overall sample size for each of these three samples were calculated using the U.S. Department of Health and Human Services/Office of Inspector General's (HHS/OIG) RAT-STATS⁴ statistical program. The final calculated sample sizes are included in Table 1.

³ Xcel Healthcare Providers #2469118; Generations Health Services, LLC #0170657; Horizon Health Services, LLC #2533726; Four Seasons Health Services, LLC #0155958; and Essence Health Services, Inc. #0115238

⁴ RAT-STATS is a free statistical software package that providers can download to assist in a claims review. The package, created by OIG in the late 1970s, is also the primary statistical tool for OIG's Office of Audit Services.

Purpose, Scope, and Methodology (Continued)

Table 1: Exception Test and Sample Sizes			
Service	Population Size	Sample Size	Examined Services
Shared Recipients Exception Test	346 Services		346
Physical Therapy Services (G0151)	120 Services	54 Services	54
Home Health Nursing Services (G0154)	1,892 RDOS	771 RDOS	861
Home Health Aide Services (G0156)	11,984 RDOS	444 RDOS	449
Personal Care Aide Services (T1019)			
RDOS Paid at \$49.99 and Below	1,195 RDOS	102 RDOS	
RDOS Paid Between \$50 and \$74.99	1,506 RDOS	93 RDOS	
RDOS Paid Between \$75 and \$99.99	1,196 RDOS	101 RDOS	
RDOS Paid Between \$100 and \$199.99	1,183 RDOS	155 RDOS	
RDOS Paid \$200 and Over	5 RDOS	5 RDOS	
Total for T1019 Sample	5,085 RDOS	456 RDOS	707

A total of 2,417 services were selected for examination in the exception test and the four random samples.

An engagement letter was sent to Imani setting forth the purpose and scope of the examination. During the entrance conference, Imani described its documentation practices and process for submitting billing to the Ohio Medicaid program. Imani was afforded multiple opportunities to submit additional documentation and we reviewed all documentation submitted for compliance.

In response to identified instances of non-compliance, the owners of Imani indicated that during the last two years of operation, paperwork was not consistently filed into proper recipient charts but instead was placed in boxes without order.

Results

We noted 24 services with service dates prior to the Generations Health Services, LLC purchase of Imani that were billed after the purchase. We took a conservative approach with these services and included the errors we found in our results below but did not associate an improper payment with them since Generations Health Services, LLC received the reimbursement for them.

While certain services had more than one error, only one finding was made per service. The non-compliance and the basis for the findings are described below.

Results (Continued)

Shared Recipients Exception Test

We identified 22 unique recipients for whom home health services were billed by Imani and Horizon Health Services, LLC (Horizon) on the same date. Of the 346 services in the exception test, 167 services matched not only the date but also the procedure code of Medicaid payments to Horizon.

We initiated a separate compliance examination of Horizon⁵ and, as part of that examination, requested documentation for these shared recipients.

We compared the documentation received from Imani and Horizon and found that Imani lacked plans of care for 74 services (44 percent) and supporting documentation for 67 services (40 percent) for which it received payment from Ohio Medicaid.

We reviewed the remaining 179 services in the exception test for compliance but did not compare the documentation to that from other home health agencies.

In all, we examined 346 services and found that 322 services (93 percent) contained errors. We identified a total of 530 errors in the 346 services examined resulting in an improper payment of \$32,331.62.

Physical Therapy Services Sample

We examined 54 services and found that 47 services (87 percent) contained errors. We identified a total of 61 errors in the 54 services examined resulting in an improper payment of \$3,287.18.

Home Health Nursing Services Sample

We examined 861 services (procedure code G0154) and found that 673 (78 percent) contained errors. We identified a total of 917 errors in the 861 services examined. The overpayments identified for 628 of 771 RDOS (673 of 861 services) from a statistical random sample were projected to Imani's population of paid home health nursing services (less excluded services) resulting in a projected overpayment of \$90,747 with a 95 percent degree of certainty that the true population overpayment amount fell within the range of \$87,911 to \$93,583 (+/- 3.13 percent). A detailed summary of our statistical sample and projection results is presented in **Appendix I**.

Home Health Aide Services Sample

We examined 449 services (procedure code G0156) and found that 425 (95 percent) contained errors. We identified a total of 576 errors in the 449 services examined. The overpayments identified for 420 of 444 RDOS (425 of 449 services) from a statistical random sample were projected to Imani's population of paid home health aide services (less excluded services) resulting in a projected overpayment of \$435,729 with a 95 percent degree of certainty that the true population overpayment amount fell within the range of \$421,879 to \$449,579 (+/- 3.18 percent). A detailed summary of our statistical sample and projection results is presented in **Appendix II**.

⁵ The compliance examination report for Horizon Health Services, LLC will be available on the Auditor of State website upon its completion.

Results (Continued)

Personal Care Aide Services Sample

We examined 707 services (procedure code T1019) and found that 698 (99 percent) contained errors. We identified a total of 712 errors in the 707 services examined. The overpayments identified for 450 of 456 RDOS (698 of 707 services) from a stratified random sample were projected to Imani's population of paid personal care aide services (less excluded services) resulting in a projected overpayment of \$417,820 with a 95 percent degree of certainty that the true population overpayment amount fell within the range, after adjustment, of \$410,298 to \$426,029 (+/- 1.96 percent). An adjustment was made to the original range of \$409,936 to \$425,703 to correct for negative skewness in three strata. A detailed summary of our statistical sample and projection results is presented in **Appendix III**.

A. Provider Qualifications

Home Health Nursing and Therapy Services

According to Ohio Admin. Code §§ 5160-12-01(G)(1) and 5160-12-02(A), home health nursing requires the skills of and is performed by either a registered nurse or a licensed practical nurse at the direction of a registered nurse.

Skilled therapy providers include, but are not limited to, licensed physical therapists and licensed physical therapy assistants under the direction of a physical therapist who are contracted or employed by a MCRHHA. Ohio Admin. Code 5160-12-01(G)(3)

We determined that 14 nurses, one physical therapist and three physical therapy assistants rendered services in the Shared Recipients Exception Test and in the Physical Therapy and Home Health Nursing Services samples. We verified via the Ohio e-License Center website that their professional licenses were current and valid on the first date of service rendered in the exception test and/or samples and were active during the remainder of the examination period.

We found no instances of non-compliance with the professional licenses.

Home Health Aide Services

We did not examine provider qualifications for home health aides.

Personal Care Aide Services

In order to submit a claim for reimbursement, all individuals providing personal care aide services must obtain and maintain first aid certification from a class this is not solely internet-based and that includes hands-on training by a certified first aid instructor and a successful return demonstration of what was learned in the course. See Ohio Admin. Code §§ 5160-46-04(B)(6)(a)(ii), 5160-50-04(B)(6)(a)(ii) and 5123:2-9-56(C)(3)⁶

⁶ Per Section 323.10.70 of Am. Sub. H. B. 56 of the 130th General Assembly, the Legislative Services Commission renumbered the rules of the Office of Medical Assistance within the Department of Job and Family services to reflect its transfer to ODM. The renumbering became effective on October 1, 2013.

A. Provider Qualifications (Continued)

We noted 45 unique individuals who rendered personal care aide services in the Shared Recipients Exception Test and/or in the Personal Care Aide Services sample. We found 39 aides lacked the required first aid certification between the date of their first service rendered and the end of the examination period and two aides lacked the required first aid certification during a portion of time between their first service rendered and the end of the examination period.

Shared Recipients Exception Test

We examined 120 personal care aide services and found 79 services (73 percent) rendered by an aide who lacked first aid certification on the date of service. These 79 errors are included in the improper payment of \$32,331.62.

Personal Care Aide Services Sample

We examined 707 services and found 511 services were rendered by an aide who lacked first aid certification on the date of service. These 511 errors are included in the projected improper payment amount of \$417,820.

In addition, we found six services that were rendered by an aide who lacked first aid certification on the date of service that were billed by Generations Health Services, LLC. We did not identify an improper payment for these errors.

B. Authorization to Provide Services

Service Plans

According to Ohio Admin. Code §§ 5160-12-01(E)(3), 5160-46-04(B)(5)(d), 5160-50-04(B)(5)(d) and 5123:2-9-56(D)(2), when a recipient is enrolled in home and community based waiver the home health services must be identified on the all services plan. In addition, providers of waiver services must render services in accordance with the recipients all services plan or individual service plan. See Ohio Admin. Code §§ 5160-45-10 and 5123:29-56(D)

Shared Recipients Exception Test

The exception test included 120 personal care aide services rendered to eight waiver recipients. We reviewed the all services plans or individual service plans that were in effect during our examination period for each of the eight waiver recipients to determine if both Imani and the service were authorized. We found 56 services (47 percent) that were not authorized as required. These 56 errors are included in the improper payment amount of \$32,331.62.

Plans of Care

All home health providers are required by Ohio Admin. Code § 5160-12-03(B)(3) to create a plan of care including, but not limited to, the recipients' medical condition and treatment plans anticipated by the provider. The plan of care is also required to be signed by the treating physician of the recipient. Home health providers must obtain the completed, signed and dated plan of care prior to billing the ODM for the service.

For services in the exception test and in the physical therapy, home health nursing and home health aide samples, we determined if plans of care were present, authorized both Imani and the specific service rendered and were signed by the physician prior to Imani submitting a claim for payment.

B. Authorization to Provide Services (Continued)

Shared Recipients Exception Test

We examined 226 services which included home health nursing, home health aide and private duty nursing services and identified the following errors:

- 159 services (70 percent) lacked a plan of care authorizing services;
- 29 services in which the plan of care was not signed by the physician;
- 19 services were submitted for payment prior to the date the physician signed the plan of care; and
- 2 services which the plan of care did not authorize the service.

In all, 92 percent of the services that required a plan of care were not compliant with the applicable requirements. These 209 errors are included in the improper payment amount of \$32,331.62.

Physical Therapy Services Sample

We examined 54 services and identified the following errors:

- 18 services (33 percent) lacked a plan of care authorizing services;
- 16 services in which the plan of care was not signed by the physician;
- 12 services were submitted for payment prior to the date the physician signed the plan of care; and
- 2 services which the plan of care did not authorize the service.

In all, 87 percent of the services in this sample were not compliant with requirements for plans of care. These 48 errors are included in the improper payment amount of \$3,287.18.

Home Health Nursing Services Sample

We examined 861 services and identified the following errors:

- 303 services that were submitted for payment prior to the date the physician signed the plan of care;
- 282 services (33 percent) lacked a plan of care authorizing services; and
- 65 services in which the plan of care was not signed by the physician.

In all, 75 percent of the services examined were not compliant with requirements for plans of care. Of the 303 errors for billing in advance of obtaining a signed plan of care, 38 percent were billed more than three months prior to the date of the physician signature. We noted one instance in which Imani obtained a signed plan of care 20 months after billing Medicaid for the service. These 650 errors are included in the projected improper payment amount of \$90,747.

In addition, we found five services that were submitted for payment prior to the date the physician signed the plan of care that were billed by Generations Health Services, LLC. We did not identify an improper payment for these errors.

B. Authorization to Provide Services (Continued)

Home Health Aide Services Sample

We examined 449 services and identified the following errors:

- 240 services (53 percent) lacked plan of care authorizing services;
- 133 services that were submitted for payment prior to the date the physician signed the plan of care;
- 39 services in which the plan of care was not signed by the physician; and
- 2 services which the plan of care did not authorize the service and/or frequency.

In all, 92 percent of the services examined were not compliant with requirements for plans of care. Of the 133 errors for billing in advance of obtaining a signed plan of care, 59 percent were billed more than three months prior to the physician signing the plan. These 414 errors are included in the projected improper payment amount of \$435,729.

In addition, we found four services that lacked a plan of care authorizing services and two services in which the plan of care did not authorize the service and/or frequency that were billed by Generations Health Services, LLC. We did not identify an improper payment for these errors.

C. Service Documentation

The MCRHHA must maintain documentation of home health services that includes, but is not limited to, clinical and time keeping records that indicate the date and time span of the service and the type of service provided. See Ohio Admin. Code § 5160-12-03 Waiver service providers must maintain and retain all required documentation including, but not limited to, details of tasks performed or not performed, service start and end times and the dated signatures of the provider and the recipient or authorized representative. See Ohio Admin. Code §§ 5160-45-10 and 5123:2-9-56(E)

We determined if service documentation was maintained, contained the arrival and departure times of the practitioner rendering the service, contained a description of services rendered or included the tasks performed and that service documentation for waiver services also included the dated signatures of the rendering provider and recipient or their authorized representative. For errors where the number of units billed exceeded the documented duration, the improper payment was based on the unsupported units.

Shared Recipients Exception Test

We examined 346 services including home health nursing, home health aide, private duty nursing, and personal care aide services and identified 186 services (54 percent) for which there was no documentation to support the service paid by Ohio Medicaid. These 186 errors are included in the improper payment amount of \$32,331.62.

Physical Therapy Services Sample

We examined 54 services and identified 13 services (24 percent) in which there was no documentation to support the Medicaid payment. These 13 errors are included in the improper payment amount of \$3,287.18.

C. Service Documentation (Continued)

Home Health Nursing Services Sample

We examined 861 services and identified 254 services (29 percent) in which there was no documentation to support the service paid by Ohio Medicaid and four services in which Imani billed more units than the service documentation supported.

These 258 errors are included in the projected improper payment amount of \$90,747.

In addition, we found four services that were billed by Generations Health Services, LLC for which there was no documentation to support the Medicaid payment. We did not identify an improper payment for these errors.

Home Health Aide Services Sample

We examined 449 services and identified 149 services (33 percent) in which there was no documentation to support the service paid by Ohio Medicaid and three services in which Imani billed more units than the service documentation supported.

These 152 errors are included in the projected improper payment amount of \$435,729.

In addition, we found four services that were billed by Generations Health Services, LLC for which there was no documentation to support the Medicaid payment. We did not identify an improper payment for these errors.

Personal Care Aide Services Sample

We examined 707 services and identified 179 services (25 percent) in which there no documentation to support the service paid by Ohio Medicaid and 14 services in which Imani billed more units than the service documentation supported.

These 195 errors are included in the projected improper payment amount of \$417,820.

In addition, we found two services that were billed by Generations Health Services, LLC for which there was no documentation to support the Medicaid payment. We did not identify an improper payment for these errors.

Official Response

We sent a draft report to Imani after which the agency submitted additional documentation to support its compliance with the Medicaid requirements. We reviewed all of the additional documentation and updated the results accordingly. Prior to the release of this report, Imani again submitted additional documentation which we did not review as the documents were not submitted to us during the examination. Imani declined to submit an official response to the results noted above.

APPENDIX I

Summary of Home Health Nursing Services Sample

POPULATION

The population is all paid Medicaid services with dates of service during the examination period, less certain excluded services, and net of any adjustments.

SAMPLING FRAME

The sampling frame for this sample is paid and processed claims from the Medicaid Information Technology System (MITS).

SAMPLE UNIT

The primary sampling unit was an RDOS.

SAMPLE DESIGN

We used a simple random sample.

Description	Results
Number of Population RDOS	1,892
Number of Population RDOS Sampled	771
Number of Population RDOS Sampled with Errors	628
Number of Population Services Provided	2,102
Number of Population Services Sampled	861
Number of Population Services Sampled with Errors	673
Total Medicaid Amount Paid for Population	\$114,828.33
Amount Paid for Population Services Sampled	\$47,038.12
Projected Population Overpayment Amount	\$90,747
Upper Limit Overpayment Estimate at 95% Confidence Level	\$93,583
Lower Limit Overpayment Estimate at 95% Confidence Level	\$87,911
Precision of Population Overpayment Projection at the 95% Confidence Level	\$2,836 (3.13%)

Source: Analysis of MITS information and Imani's records

APPENDIX II

Summary of Home Health Aide Services Sample

POPULATION

The population is all paid Medicaid services with dates of service during the examination period, less certain excluded services, and net of any adjustments.

SAMPLING FRAME

The sampling frame for this sample is paid and processed claims from the Medicaid Information Technology System (MITS).

SAMPLE UNIT

The primary sampling unit was an RDOS.

SAMPLE DESIGN

We used a random sample.

Description	Results
Number of Population RODS	11,984
Number of Population RDOS Sampled	444
Number of Population RDOS Sampled with Errors	420
Number of Population Services Provided	12,179
Number of Population Services Sampled	449
Number of Population Services Sampled with Errors	425
Total Medicaid Amount Paid for Population	\$472,795.44
Amount Paid for Population Services Sampled	\$17,109.74
Projected Population Overpayment Amount	\$435,729
Upper Limit Overpayment Estimate at 95% Confidence Level	\$449,579
Lower Limit Overpayment Estimate at 95% Confidence Level	\$421,879
Precision of Population Overpayment Projection at the 95% Confidence Level	\$13,850 (3.18%)

Source: Analysis of MITS information and Imani's records

APPENDIX III

Summary of Personal Care Aide Services Sample

POPULATION

The population is all paid Medicaid services with dates of service during the examination period, less certain excluded services, and net of any adjustments.

SAMPLING FRAME

The sampling frame for this sample is paid and processed claims from the Medicaid Information Technology System (MITS).

SAMPLE UNIT

The primary sampling unit was an RDOS.

SAMPLE DESIGN

We used a stratified random sample.

Description	Results
Number of Population RODS	5,085
Number of Population RDOS Sampled	456
Number of Population RDOS Sampled with Errors	450
Number of Population Services Provided	7,360
Number of Population Services Sampled	707
Number of Population Services Sampled with Errors	698
Total Medicaid Amount Paid for Population	\$419,851.18
Amount Paid for Population Services Sampled	\$42,526.82
Projected Population Overpayment Amount	\$417,820
Upper Limit Overpayment Estimate at 95% Confidence Level ^{1,2}	\$426,029
Lower Limit Overpayment Estimate at 95% Confidence Level ¹	\$410,298
Precision of population overpayment projection at the 95% Confidence Level ¹	\$ 8,207.97(1.96%) Upper \$7,523.04 (1.80%) Lower

Source: Analysis of MITS information and Imani's records

¹Adjusted for skewness using the method described in "Sampling Methods For The Auditor, An Advanced Treatment" by Herbert Arkin. This technique made use of tables provided by E.S. Pearson and H.O. Hartley, Biometrika Tables for Statisticians, Volume 1 3rd Ed., Cambridge University Press, New York, 1969, table 42.

²Upper limit is greater than total amount paid, revised upper limit would be total amount paid (\$419,851.18) less correct items in population (\$403.56), equaling an adjusted upper limit of \$419,445.62.

OHIO AUDITOR OF STATE KEITH FABER



IMANI HOME HEALTH CARE, LLC

CUYAHOGA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MARCH 14, 2019**