



OHIO AUDITOR OF STATE  
**KEITH FABER**



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**BEYOND ALL LIMITATIONS LLC  
HAMILTON COUNTY**

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# OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit  
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## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO HOMEMAKER/PERSONAL CARE SERVICES**

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

RE: Beyond All Limitations LLC  
Ohio Medicaid #0102930

We have examined Beyond All Limitations LLC (the Provider's) compliance with specified Medicaid requirements for provider qualifications and service documentation related to the provision of homemaker/personal care services during the period of July 1, 2014 through June 30, 2017.

The Provider 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, federal statutes and rules, including the duty to maintain records supporting claims for reimbursement made by Ohio Medicaid. Management of Beyond All Limitations LLC is responsible for its compliance with the specified requirements. The accompanying Compliance Examination Report identifies the specific requirements examined. Our responsibility is to express an opinion on the Provider's compliance with the specified Medicaid requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Provider complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Provider 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. We believe the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the Provider's compliance with the specified requirements.

### ***Internal Control Over Compliance***

The Provider 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 the Provider's internal control over compliance.

Beyond All Limitations, LLC  
Independent Auditor's Report on  
Compliance with Requirements of the Medicaid Program

***Opinion on Compliance***

In our opinion, the Provider complied, in all material respects, with the aforementioned requirements pertaining to provider qualifications and service documentation for the period of July 1, 2014 through June 30, 2017.

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 the Provider's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$92.00. This finding plus interest in the amount of \$9.57 (calculated as of June 17, 2019) totaling \$101.57 is due and payable to the ODM upon its adoption and adjudication of this examination report. Services billed to and reimbursed 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

This report is intended solely for the information and use of the Provider, the ODM and other regulatory and oversight entities, 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

June 17, 2019

## 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

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

Ohio Medicaid recipients may be eligible to receive homemaker/personal care and transportation services for recipients who are on individual options (I/O) and level one (L1) waivers. These waivers are administered by the Ohio Department of Developmental Disabilities. The Provider received reimbursement of \$1,378,247 for 5,611 services, including the following:

- 2,617 I/O waiver homemaker personal care -15 minute unit (MR940);
- 1,897 homemaker personal care - daily billing unit (MR108);
- 545 I/O waiver transportation - 1 mile unit (MR941);
- 469 I/O waiver homemaker personal care- on-site, on-call, 15 minute unit (MR951);
- 47 L1 waiver homemaker personal care - 15 minute unit (MR970);
- 28 L1 waiver emergency homemaker personal care - 15 minute unit (MR980); and
- 8 L1waiver transportation - 1 mile unit.

### Purpose, Scope, and Methodology

The purpose of this examination was to determine whether the Provider's Medicaid claims for reimbursement 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 an examination of homemaker/personal care services billed using 15 minute units and the daily billing unit as specified below that the Provider billed with dates of services from July 1, 2014 through June 30, 2017 and received payment.

We received the Provider's claims history from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We extracted recipient dates of service (RDOS) where more than 96 units of homemaker/personal care services were billed on a given RDOS. An RDOS is defined as all services for a given recipient on a specific date of service. This resulted in an exception test of two services (procedure code MR940).

From the remaining population, we extracted procedure codes MR940, MR970, MR980 and MR108. We used a statistical sampling approach to facilitate a timely efficient examination as permitted by Ohio Admin. Code § 5160-1-27(B)(1).

**Purpose, Scope, and Methodology (Continued)**

The sampling unit for the homemaker/personal care aide - 15 minute unit sample was RDOS while the sampling unit for the daily billing rate (procedure code MR108) sample was service line.<sup>1</sup> For both the homemaker/personal care - 15 minute unit sample and the daily billing rate sample, we used the conservative estimate of the population overpayment standard deviation of the actual amount paid per claim and a 50 percent error rate. See **Table 1** for a calculation of sample sizes.

<b>Table 1</b>		
<b>Homemaker/Personal Care Aide - 15 Minute Unit Sample (MR940, MR970, MR980)</b>		
<b>Universe/Strata</b>	<b>Population Size</b>	<b>Sample Size</b>
RDOS Paid Less Than \$175.00	888	55
RDOS Paid Between \$175.00 and \$399.99	646	94
RDOS Paid Greater Than or Equal to \$400.00	893	189
<b>Total:</b>	2,427	338
<b>Homemaker/Personal Care Aide - Daily Billing Unit Sample (MR108)</b>		
Services	1,897	330

We obtained the detailed services for the 338 selected RDOS which resulted in a sample of 369 homemaker/personal care services. In total, we selected 701 services for examination in the exception test and two samples.

A notification letter was sent to the Provider setting forth the purpose and scope of the examination. During the entrance conference, the Provider described its documentation practices and process for submitting billing to the Ohio Medicaid program. The Provider was given multiple opportunities to submit documentation. We reviewed all documentation received for compliance.

**Results**

While certain services had more than one error, only one finding was made per service. The non-compliance and basis for our findings is discussed below in more detail.

*Exception Test - Homemaker/Personal care Services Greater than 96 Units*

We examined two services and we found no instances of non-compliance. We determined that the Provider billed 25 hours of service on dates when daylight savings ended.

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<sup>1</sup> We used the U.S. Department of Health and Human Services/Office of Inspector General's RATSTATS statistical program to calculate the overall sample sizes.



## Results (Continued)

### *Homemaker/Personal Care Aide - 15 Minute Unit Sample*

We examined 369 services and found three instances of non-compliance. The overpayments identified for these three errors resulted in an improper payment of \$92.00.

### *Homemaker/Personal Care Aide - Daily Billing Sample*

We examined 330 services and found no errors.

## **A. Provider Qualifications**

### *Homemaker/Personal Care Aides*

Per Ohio Admin. Code § 5160-1-17.2, in signing the Medicaid provider agreement, the Provider agrees that the individual practitioner or employee of the company is not currently subject to sanction under Medicare, Medicaid, or Title XX; or, is otherwise prohibited from providing services to Medicaid beneficiaries.

We compared the names of the aides that rendered services in the exception test and samples to the Office of Inspector General (OIG) exclusion database and the Ohio Department of Medicaid (ODM) exclusion and suspension list. We tested a total of 32 aides and found no matches on the exclusion database or the exclusion and suspension list.

In order to submit a claim for reimbursement, all individuals providing homemaker/personal care aide services must hold a valid "American Red Cross" first aid and cardiopulmonary resuscitation (CPR) certification or equivalent certification. In October 2015, the requirement added that the certification should include an in-person skills assessment. See Ohio Admin. Code §§ 5123:2-2-01(C)(3) and 5123:2-2-01(D)(17)

We reviewed personnel records for the 32 aides who rendered services in the samples and exception test and found no instances of non-compliance.

## **B. Service Documentation**

Homemaker/personal care requirements for service documentation include, but are not limited to, description of the service, group size, written or electronic signature or initials of the person delivering the service, and beginning and end time of the delivered service. We applied these requirements for service documentation to the exception test and the homemaker/personal care -15 minute unit sample. See Ohio Admin. Code § 5123:2-9-30(E)

Homemaker/personal care - daily billing unit requirements for when individuals share the services of the same provider at the same site include, include but are not limited to, description of the service, name of individual (s) receiving services each day, location of services, and signature of person delivering the service, or initials of the person delivering the service. We applied these requirements to the homemaker/personal care daily billing unit sample.

We identified the following issues with the Provider's service documentation:

- We noted the practitioner's narratives, which reflected shifts and service times, did not consistently match the aide's time sheets. The Provider indicated that billing was based on the time sheets.

**B. Service Documentation (Continued)**

- We noted that the Provider billed portions of service time with a "UN" modifier which indicates that services were rendered to two individuals at the same time. The Provider's documentation did not consistently reflect services to multiple recipients. As services with the UN modifier are reimbursed at lower rate, we did not identify errors for this inconsistency. We used total units documented to compare to the Medicaid payment.
- We noted dates of service in our daily billing sample where service documentation indicated the recipient's name but did not indicate which individuals shared services or identified the place of service.

The above issues were not identified as non-compliance.

*Exception Test - Homemaker/Personal Care Aide Services Greater than 96 Units*

We examined two services and found no errors.

*Homemaker/Personal Care 15 Minute Unit Sample*

We examined 369 services and found three services in which units reimbursed exceeded the documented duration. The improper payment for these three errors was based on the unsupported units and totaled \$92.00.

*Homemaker/Personal Care Daily Billing Sample*

We examined 330 services and found no instances of non-compliance.

**Recommendation:**

The Provider should develop and implement procedures to ensure that all service documentation fully complies with requirements contained in Ohio Medicaid rules. In addition, the Provider should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement. The Provider should ensure service documentation where the daily billing unit is used should indicate the recipients that share services and the place of service. The Provider should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

**Official Response**

The Provider was afforded an opportunity to respond to this examination report. The Provider declined to submit an official response to the results noted above.

# OHIO AUDITOR OF STATE KEITH FABER



**BEYOND ALL LIMITATIONS, LLC**

**HAMILTON 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  
JULY 9, 2019**