



OHIO AUDITOR OF STATE
KEITH FABER



**A-1 NURSING CARE, INC.
FRANKLIN COUNTY**

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OHIO AUDITOR OF STATE KEITH FABER



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

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

RE: A-1 Nursing Care, Inc.
Ohio Medicaid Number: 0507311 NPI: 1598897910

We examined A-1 Nursing Care, Inc. (the Provider's) compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of home health nursing, home health aide and private duty nursing services and service documentation and provider qualifications related to the provision of personal care aide services during the period of January 1, 2018 through December 31, 2018.

We also tested instances in which other Ohio Medicaid providers were paid for the same service to the same recipient on the same date. Additionally, we examined home health nursing and private duty nursing services to recipients that received more than 24 hours of care in a day.

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 A-1 Nursing Care, Inc. 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.

Basis for Qualified Opinion

Our examination disclosed that, in a material number of instances, personal care aide services were delivered by individuals that did not meet the first aid requirement to deliver services. In addition, the Provider's documented duration did not match the number of units billed for 49 percent of the home health nursing and private duty nursing services examined for recipients that received more than 24 hours of care in a day.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the Provider has complied, in all material respects, with the aforementioned requirements of home health nursing, home health aide, private duty nursing and personal care aide services for the period of January 1, 2018 through December 31, 2018.

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 \$2,823.20. This finding plus interest in the amount of \$185.77 (calculated as of February 8, 2020) totaling \$3,008.97 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 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

February 8, 2021

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. See 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. According to Ohio Admin Code § 5160-12-01(E), the only provider of home health services is a Medicare certified home health agency (MCHHA) that meets the requirements in accordance with Ohio Admin. Code § 5160-12-03. Waiver services can be provided by a person or agency that has entered into a Medicaid Provider Agreement for the purposes of furnishing these services.

The Provider is a MCHHA and received payment of \$2,660,207 under the provider number examined for 36,335 fee-for-service home health and waiver services¹. The Provider also received \$2,865,911 in managed care payments which were not included in the scope of our examination.

The Provider had a second active Medicaid provider number (0097207, waived service organization) which received no reimbursements during our examination period.

The owners of A-1 Nursing Care, Inc. also own A-1 Preferred Sources, Inc., provider number 2030733, which received payment of \$158,744 during the examination period for waiver services. We did not examine any payments associated with this number.

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether the Provider's claims for payment 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 fee-for-service home health nursing, home health aide, private duty nursing and personal care aide services as specified below for which the Provider billed with dates of service from January 1, 2018 through December 31, 2018 and received payment. The personal care aide services were to recipients on the Ohio Home Care Waiver.

We received the Provider's claims history from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We removed all claims paid at zero, co-payments, third party payments, payments previously recouped by the ODM and all managed care encounters.

¹ Totals reported do not include payments that were previously recouped by ODM.

Purpose, Scope, and Methodology (Continued)

From the total paid services population, we extracted all recipient dates of service (RDOS) with greater than 96 units. An RDOS is defined as all services for a given recipient on a specific date of service. We selected a simple random sample of these services.

From the remaining population, we noted instances in which other MCHHAs were reimbursed by Ohio Medicaid for the same type of home health service for the same recipient on the same date. In order to test a selection of these services, we summarized the unique recipients that received services during the examination period and searched the claims history for services reimbursed to any other MCHHA for these same recipients during our examination period. We identified 13 other MCHHAs billing for services to the same recipient on the same day as the Provider during the examination period. We then extracted all nursing (procedure codes G0154, G0299, G0300, T1000, T1001, T1002 and T1003) and aide (G0156 and T1019) services in which the same type of service (nursing or aide) was paid for the same recipient on the same date. This resulted in 1,205 services, of which 753 were paid to the Provider.² We selected the two agencies that had the most potential duplicates and 10 RDOS for each of two agencies. We compared A-1 Nursing Care, Inc.'s documentation to the documentation received from Rivers Crossing Home Care LLC (provider number 0096404) and Right Care Home Healthcare (0135882) for the applicable 10 RDOS (Services Rendered by Multiple Providers Exception Test).

We then extracted all remaining personal care aide services (T1019), home health aide services (G0156) and home health nursing services (G0299, G0300 and T1000) into separate files and summarized each file by RDOS. We selected a simple random sample from each of these files.

We used a statistical sampling approach to examine services in order to facilitate a timely and efficient examination as permitted by Ohio Admin. Code § 5160-1-27(B)(1). The exception tests and calculated sample sizes are shown in **Table 1**.

Table 1: Exception Tests and Sample Sizes			
Universe	Population Size	Sample Size	Selected Services
Exception Tests:			
Services Rendered by Multiple Providers (G0156, G0300, T1001)	753		38
Samples:			
Recipients with Greater than 96 Units a Day (G0299, T1000)	364 RDOS	61 RDOS	244
Personal Care Aide Services (T1019)	1,610 RDOS	95 RDOS	136
Home Health Aide Services (G0156)	11,721 RDOS	100 RDOS	151
Home Health Nursing Services (G0299, G0300, T1000)	8,191 RDOS	100 RDOS	165
Total		356 RDOS	734

² There was a total of 1,205 services provided by 10 providers to the same recipients on same date for the same nursing or aide service; 753 of the 1,205 were paid to A-1 Nursing Care, Inc. and the remaining 452 to the other nine providers.

Purpose, Scope, and Methodology (Continued)

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 billing process. During fieldwork, we reviewed service documentation and personnel records. We sent preliminary results to the Provider and it subsequently submitted additional documentation which we reviewed for compliance prior to the completion of our fieldwork.

Results

The summary results of the compliance examination are shown in **Table 2**. The non-compliance and basis for findings is discussed below in more detail.

Table 2: Results				
Universe	Services Examined	Non-compliant Services	Non-compliance Errors	Improper Payment
Exception Test:				
Services Rendered by Multiple Providers	38	0	0	\$0.00
Samples:				
Recipients with Greater than 96 Units a Day	244	1	1	\$50.13
Personal Care Aide Services	136	22	22	\$2,478.48
Home Health Aide Services	151	5	5	\$95.14
Home Health Nursing Services	165	5	5	\$199.45
Total	734	33	33	\$2,823.20

A. Provider Qualifications

Exclusion or Suspension List

Per Ohio Admin. Code § 5160-1-17.2(H), 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 identified 31 nurses and 65 aides in the service documentation for the selected services and compared their names to the Office of Inspector General exclusion database and the ODM's exclusion or suspension list. We found no matches on an exclusion or suspension list. We also compared identified administrative staff names to the exclusion or suspension list and found no matches.

Nursing Services

According to Ohio Admin. Code § 5160-12-01(G), home health nursing requires the skills of and is performed by either an RN or a LPN at the direction of a RN.

Based on the information from the Ohio e-License Center website, the licenses for the 31 nurses were current and valid on the first date of service found in the sample and were active during the remainder of the examination period.

A. Provider Qualifications (Continued)

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)

Two of the 10 personal care aides (20 percent) did not have the required first aid certification for part of the examination period. Specifically, one aide rendered services after the certification lapsed and one aide completed on-line training only.

Personal Care Aide Services Sample

The 136 services examined contained 21 services (15 percent) rendered by aides who did not meet the first aid certification requirements. These errors are included in the improper payment of \$2,478.48.

Recommendation:

The Provider should review the Ohio Medicaid rules and improve its internal controls to ensure all personnel meet applicable requirements prior to rendering direct care services. The Provider should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

B. Service Documentation

The MCHHA must maintain documentation of home health services that includes, but not limited to, clinical and time keeping records indicating the date and time span of the service and the type of service provided. See Ohio Admin. Code § 5160-12-03(B)(9)

For personal care aide services, the provider must maintain and retain all required documentation including, but not limited to, documentation of tasks performed or not performed, arrival and departure times and the dated signatures of the provider and the recipient or authorized representative verifying the service delivery upon completion of service delivery. See Ohio Admin. Code § 5160-46-04(B)(8)

For errors where the number of units billed exceeded the documented duration, the improper payment was based on the unsupported units.

Services Rendered by Multiple Providers Exception Test

We obtained service documentation from River's Crossing Home Care LLC and Right Care Home Healthcare for the services in which it received Ohio Medicaid reimbursement for the same recipient on the same date for the same type of service as the Provider. We compared times of service delivery and found no overlapping services or other errors.

Recipients with Greater than 96 Units a Day Sample

The 244 services examined were for private duty nursing and home health nursing services to one recipient. We found one instance in which the units billed exceeded the documented duration.

This one error resulted in an improper payment amount of \$50.13.

B. Service Documentation (Continued)

In addition, we noted 113 instances where the documented duration exceeded the number of units billed for a day and six instances in which the units billed exceeded the documented duration for a shift, but matched in total for the date of service. As a result, it appears services could be billed based on a schedule rather than the actual services rendered.

Personal Care Aide Services Sample

The 136 services examined contained one instance in which the units billed exceeded the documented duration. This error is included in the improper payment of \$2,478.48.

Home Health Aide Services Sample

The 151 services examined contained three instances in which the units billed exceeded the documented duration and two instances in which there was no documentation to support the payment. These five errors resulted in the improper payment amount of \$95.14.

Home Health Nursing Services Sample

The 165 services examined contained one instance in which the units billed exceeded the documented duration. This error is included in the improper payment amount of \$199.45.

Recommendation:

The Provider should ensure that documentation is complete and accurate prior to submitting claims for reimbursement. The Provider should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

C. Authorization to Provide Services

All home health providers are required by Ohio Admin. Code § 5160-12-03(B)(3)(b) to create a plan of care for recipients indicating the type of services to be provided to the recipient and the plan is required to be signed by the recipient's treating physician.

Services Rendered by Multiple Providers Exception Test

We obtained plans of care from River's Crossing Home Care LLC and Right Care Home Healthcare for the services in which it received Ohio Medicaid reimbursement for the same recipient on the same date for the same type of service as the Provider. We compared plans of care to ensure services were authorized at each agency.

All of the 38 services examined were authorized by a signed plan of care; however, we found that for two of the three recipients selected, the plan of care was signed by a different physician than that which signed the plan of care for Right Care Home Healthcare or Rivers Crossing Home Care LLC.

Recipients with Greater than 96 Units a Day Sample

All of the 245 private duty nursing and home health nursing services examined for the one recipient were authorized by a signed plan of care.

Personal Care Aide Services Sample

We did not test service authorization for personal care aide services.

C. Authorization to Provide Services (Continued)

Home Health Aide Services Sample

All of the 151 services examined were authorized by a signed plan of care.

Home Health Nursing Services Sample

The 165 services examined contained four instances in which there was no plan of care to support the authorized service. These errors are included in the improper payment amount of \$199.45.

Recommendation:

ODM should further investigate the practice of multiple physicians authorizing the same home health services to ensure recipients are receiving both the proper coordination of care and utilization of services. In addition, the Provider should establish a system to ensure the signed plans of care are obtained prior to submitting claim for services to the ODM. The Provider should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

Official Response

The Provider declined to submit an official response to the results noted above.

OHIO AUDITOR OF STATE KEITH FABER



A-1 NURSING CARE, INC.

FRANKLIN COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 2/23/2021

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