



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 SERVICES

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

RE: Almis Home Healthcare, LLC  
Ohio Medicaid Number: 0152149      National Provider Identifier: 1871930164

We examined compliance with specified Medicaid requirements for provider qualifications, service authorization and service documentation for selected fee-for-service (FFS) payments<sup>1</sup> listed below during the period of January 1, 2019 through December 31, 2021 for Almis Home Healthcare, LLC (Almis).

We tested the following select payments:

- All instances in which the same procedure code was paid for the same recipient and service date by both FFS and a managed care organization (MCO);
- Select instances in which a recipient received home health services from Almis and adult day services (ADS) from another provider on the same day;
- Select service dates in which a recipient received services from Almis and another home health agency on the same day;
- Select service dates for three recipients with services at the same address on the same day; and
- A sample of home health aide services and any additional services billed for the same recipients on the same date of service as the sampled services.

Almis entered into an agreement with the Ohio Department of Medicaid (the Department) to provide services to Medicaid recipients and to adhere to the terms of the provider agreement, Ohio Revised Code, Ohio Administrative Code, and federal statutes and rules, including the duty to maintain all records necessary and in such form so as to fully disclose the extent of services provided and significant business transactions. Management of Almis is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on Almis' compliance with the specified Medicaid requirements based on our examination.

Almis is a Medicare certified home health agency (MCHHA) and received payment of approximately \$12.7 million for over 236,000 home health and waiver services<sup>2</sup>. Almis had an additional provider number (0372152) which became inactive during our examination period and received no reimbursements. Almis has one location in Reynoldsburg, Ohio.

The purpose of this examination was to determine whether Almis' claims for payment complied with the Ohio Medicaid regulations. 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.

<sup>1</sup> With the exception of seven payments from one Medicaid managed care organization which were also reimbursed by FFS and were included in our testing.

<sup>2</sup> Payment data is from the Medicaid Information Technology System (MITS).

## Results

Ohio Admin. Code § 5160-1-17.2(H) specifies that in signing the Medicaid provider agreement, a 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 97 practitioners in the service documentation for the selected services and compared their names, along with all identified owners, to the Office of Inspector General exclusion database and the Department's exclusion/suspension list and found no matches.

According to the Ohio Admin. Code § 5160-12-01(G), home health nursing services require the skills of and be performed by a licensed practitioner. Based on the e-License Ohio Professional Licensure System, the licenses for the four nurses were current and valid on the first date of service in our selected services and were valid during the remainder of the examination period.

All home health providers are required by Ohio Admin. Code § 5160-12-03(B)(3)(b)<sup>3</sup> to create a plan of care for recipients indicating the type of services to be provided to the recipient. We obtained signed plans of care from Almis for the sampled home health aide services and confirmed all 100 payments were supported by a signed plan of care.

An MCHHA 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 in accordance with Ohio Admin. Code § 5160-12-03(B)(9). Additionally, personal care aide services require the signatures of the provider verifying the service delivery upon completion of service delivery. See Ohio Admin. Code §§ 5160-46-04(A), 5160-31-05(B) and 173-39-02.11(C)(6)(b).

We obtained service documentation from Almis and compared it to the required elements. We also compared units billed to documented duration and compared payments by recipient and the rendering practitioner to identify any overlapping services. For errors where the units billed exceeded documented duration, the improper payment was based on the difference in the payment and the units or service supported by the documentation.

### *Recipients with FFS and MCO Payments on Same Day Exception Test*

The 14 home health aide (G0156) payments examined consisted of seven instances in which the claims data indicated that the same service on the same service date for the same recipient was reimbursed by both FFS and an MCO. We determined that the recipients were not enrolled in managed care on the date of service<sup>4</sup> and identified the MCO payment as improper. These seven errors resulted in an improper payment of \$219.07.

### *Recipient with Services from Almis and ADS from Another Provider Exception Test*

The 20 personal care aide (T1019) payments examined consisted of two recipients that received ADS services from another agency on the same day. Almis had documentation to support all 20 services and we obtained service documentation from the other agency for 18 of these services<sup>5</sup>. For these services, we verified that Almis rendered services prior to or after the ADS services.

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<sup>3</sup> This rule refers to the Medicare Benefit Policy Manual which requires that the plan of care be signed by the recipient's treating physician.

<sup>4</sup> Based on information in MITS.

<sup>5</sup> There were two instances in which the other agency did not have documentation to support the ADS service and we were unable to verify the time span.

*Recipient with Services from Almیس and Another Agency Exception Test*

The seven personal care service (PT624) payments examined consisted of one recipient that received services from Almیس and another agency on the same day. We obtained supporting documentation for these services from both agencies which identified the same individual as the aide. In five instances, the documentation indicated one continuous visit from 8:00 am to 12:00 pm which was then billed as separate visits by each agency.

We confirmed through the paid claims data that all services paid to Almیس for the recipient were for procedure code PT624, which does not have a base rate for the first hour, so the practice did not result in increased costs to the Medicaid program. Almیس stated that the recipient's service plan indicates Almیس will provide waiver services while the other agency will provide state plan services.

*Recipients at Shared Address Exception Test*

The 125 payments examined consisted of 64 personal care services (PT624) and 61 home health aide services (G0156) to three recipients that resided at the same address based on the claims data. Almیس had documentation to support all 125 payments which contained the required elements and indicated the same aide rendered the services.

There were four dates of service in which there were overlapping times between two recipients and the claim did not include the appropriate modifier (HQ) to indicate a group setting. Per Ohio Admin. Code §§ 5160-31-07(C)(4) and 5160-12-05(D), group visits are paid at 75 percent of the reimbursement rate. As such, we identified an improper payment for each of the eight payments based on the difference in the amount paid and the units of overlapping time that should have been paid at the reduced rate.

In addition, there was one date of service in which the documentation indicated that both a personal care service and a home health aide service were rendered at the same time for the same recipient. We identified an improper payment based on the lesser paid service.

These nine combined errors resulted in an improper payment of \$66.22.

*Home Health Aide Services Sample*

The 100 sampled home health aide (G0156) payments examined contained one instance in which the units billed exceeded the documented duration. In addition, 101 additional payments examined consisting of 90 additional personal care service (PT624), four personal care aide (T1019), six home health nursing (G0299 and G0300) and one home health aide service (G0156) contained one instance in which the units billed exceeded the documented duration. The two combined errors resulted in an improper payment amount of \$52.80.

**Recommendation**

Almیس should develop and implement procedures to ensure that all service documentation and billing practices fully comply with requirements contained in Ohio Medicaid rules. In addition, Almیس should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement. Almیس should also ensure that services billed to Medicaid are consistent with the benefits covered by the program. Almیس should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

Almis Home Healthcare, LLC  
Franklin County  
Independent Auditor's Report on  
Compliance with Requirements of the Medicaid Program

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Almis complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Almis and to meet our ethical responsibilities, in accordance with the ethical requirements established by the AICPA related to our compliance examination.

An examination involves performing procedures to obtain evidence about whether Almis 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 modified opinion. Our examination does not provide a legal determination on Almis' compliance with the specified requirements.

***Internal Control over Compliance***

Almis 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 Almis' internal control over compliance.

***Basis for Qualified Opinion***

Our examination disclosed that Almis billed both FFS and an MCO for the same service, did not use the appropriate modifier to bill for services in a group setting and billed units in excess of the documented duration.

***Qualified Opinion on Compliance***

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, Almis has complied, in all material respects, with the aforementioned requirements for the selected payments for the period of January 1, 2019 through December 31, 2021. Our testing was limited to the specified Medicaid requirements detailed above. We did not test other requirements and, accordingly, we do not express an opinion on Almis' compliance with other requirements.

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

**Official Response**

Almis indicated that it is committed to remain compliant with regulations by conducting a comprehensive internal audit to prevent future errors. In addition, Almis stated it will remain organized and maintain the proper documentation to support services and requirements. We did not examine Almis' response and, accordingly, we express no opinion on it.



Keith Faber  
Auditor of State  
Columbus, Ohio

October 20, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**ALMIS HOME HEALTHCARE, LLC**

**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 12/12/2023**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)