



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 PRIVATE DUTY NURSING SERVICES

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

RE: Interim HealthCare of Columbus, Inc.
Ohio Medicaid Number: 0530009

National Provider Identifier: 1891719472

We examined compliance with specified Medicaid requirements for provider qualification, service documentation and service authorization related to the provision of private duty nursing (PDN) services¹ during the period of January 1, 2019 through December 31, 2021 for Interim HealthCare of Columbus, Inc. (Interim Columbus). We also tested the following payments:

- All instances in which the same procedure code was paid for the same recipient and service date for both fee-for-service (FFS) and a managed care entity (MCE);
- All instances in which a potential duplicate payment was reimbursed (same recipient, procedure code, service date, number of units and modifiers);
- Select instances in which Interim Columbus was reimbursed for more than 24 hours of service in a day for a recipient;
- Select instances in which a service was billed during a potential inpatient hospital stay;
- Select instances in which Interim Columbus and another Interim location were reimbursed for services for the same recipient on the same day; and
- All other services reimbursed for the same recipient and date of service as the sampled PDN services.

Interim Columbus 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 to fully disclose the extent of services provided and significant business transactions. Management of Interim Columbus is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on Interim Columbus' compliance with the specified Medicaid requirements based on our examination.

Interim Columbus is a Medicare certified home health agency (MCHHA) and received payment of over \$12.8 million for approximately 143,000 home health and waiver services². Interim Columbus is part of the Interim HealthCare Regional Management Center franchise which currently operates over 70 offices across five states: Ohio, Indiana, Kentucky, Pennsylvania and West Virginia.

¹ The scope of the examination was limited to FFS payments with the exception of 10 payments from one MCE which were also reimbursed by FFS and were included in our testing.

² Payment data from the Medicaid Information Technology System.

The purpose of this examination was to determine whether Interim Columbus' 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.

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 72 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 and skilled therapy services require the skills of and be performed by a licensed practitioner.

Based on the e-License Ohio Professional Licensure System, the licenses for all 41 nurses and three skilled therapists 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)³ 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 Interim Columbus for select services and confirmed the services 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), 5160-31-05(B), 173-39-02.11(C)(6)(b) and 173-39-02.8(B)(3).

We obtained service documentation from Interim Columbus 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 MCE Payments on Same Day Exception Test

For the 10 services examined, which included physical therapy (G0151), occupational therapy (G0152) and home health aide (G0156), the data indicated that the same service on the same service date for the same recipient was reimbursed by both FFS and an MCE. We determined that the recipient was not enrolled in managed care on the date of service⁴. Per the encounter data submitted by the MCE, it paid Interim Columbus \$467.55 for the selected services; however, Interim Columbus denied receiving these payments.

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

⁴ Based on information in MITS.

Recommendation

The Department should confirm with the MCE that the duplicate payments were made and were not later recouped by the MCE. If the payments were not made, the Department should request the MCE correct the encounter data. If the payments were made, the Department should seek to recoup the \$467.55 from Interim Columbus.

Potential Duplicate Payments Exception Test

The 45 services examined, which included registered nursing (G0299) and PDN (T1000), consisted of 22 instances in which two⁵ services were billed for the same recipient, procedure code, service date, number of units and modifiers. In 21 instances, the documentation supported two distinct services and service times did not overlap. In the remaining instance, there was no documentation to support one of the payments and this error resulted in an improper payment amount of \$273.70.

More than 24 Hours of Services Paid Exception Test

The 38 services examined, which included procedure codes G0151, G0152 and T1000, consisted of 10 dates of service in which Interim Columbus was reimbursed for more than 24 hours of service in a day for a recipient. We noted these four recipients received 24-hour nursing care. For four dates, the recipient also received a skilled therapy in addition to the nursing services. For the remaining dates, an overnight PDN shift was rendered which began on one day and ended on another but was billed as one service date. For all 10 dates of services, we confirmed no more than 24 hours of service was documented.

Additionally, there was one instance in which one continuous shift was billed as two separate services which resulted in two base rates paid. We identified an improper payment based on the difference in the base rate and the unit rate which resulted in an improper payment amount of \$8.38.

Services During Potential Inpatient Hospital Stay Exception Test

The 24 services examined, which included procedure codes G0151, G0152, speech therapy (G0153) and T1000), consisted of six recipients in which the reported date of service occurred during a potential inpatient hospital stay. We requested verification from the rendering hospital to confirm dates of admission and discharge for each of the six recipients.

The rendering hospitals for two of the recipients did not respond to our request for confirmation; therefore, we were unable to determine whether services were billed during the hospital stay. For these recipients, there was one instance in which there was no documentation from Interim Columbus to support the payment. This error resulted in the improper payment amount of \$240.53.

For the four confirmed recipients, the hospital verified that the recipient was admitted before or after the service examined.

Services by Interim Columbus and Another Interim Location Exception Test

The 34 services examined included homemaker (PT570) and personal care (PT624) and consisted of 30 recipient dates of service (RDOS)⁶ in which both Interim Columbus and another Interim location were reimbursed for services for the same recipient on the same day. In these instances, we noted Interim Columbus and the other Interim location were not rendering the same service and we found no instances of overlapping services. There was one instance in which there was no documentation to support the payment. This error resulted in the improper payment amount of \$120.04.

⁵ There was one instance in which three potential duplicate services were reimbursed.

⁶ An RDOS is defined as all services for a given recipient on a specific date of service.

PDN Sample and All Other Services on the Same RDOS

The 98 PDN services examined contained two instances in which the units billed exceeded the documented duration and one instance in which there was no documentation to support the payment. These three errors resulted in the improper payment amount of \$379.66.

The one additional speech therapy (G0153) service was rendered on the same RDOS as a sampled PDN service was supported by documentation that contained the required elements.

Recommendation

Interim Columbus should develop and implement procedures to ensure that all service documentation and billing practices fully comply with requirements contained in Ohio Medicaid rules. Interim Columbus should also ensure that services billed to Medicaid are consistent with the benefits covered by the program. Interim Columbus should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

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 Interim Columbus complied, in all material respects, with the specified requirements detailed above. We are required to be independent of the Interim Columbus 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 Interim Columbus 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 Interim Columbus' compliance with the specified requirements.

Internal Control over Compliance

Interim Columbus 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 Interim Columbus' internal control over compliance.

Opinion on Compliance

In our opinion, Interim Columbus complied, in all material respects, with the aforementioned requirements of private duty nursing services 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 Interim Columbus' compliance with other requirements.

We identified improper Medicaid payments in the amount of \$1,022.31. This finding plus interest in the amount of \$179.74 (calculated as of February 7, 2024) totaling \$1,202.05 is due and payable to the Department upon its adoption and adjudication of this examination report. Services billed to and reimbursed by the Department, which are not validated in the records, are subject to recoupment through the audit process. See Ohio Admin. Code § 5160-1-27.

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This report is intended solely for the information and use of Interim Columbus, 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.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, stylized 'K' and 'F'.

Keith Faber
Auditor of State
Columbus, Ohio

February 7, 2024

OHIO AUDITOR OF STATE KEITH FABER



INTERIM HEALTHCARE OF COLUMBUS, 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 3/21/2024

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