



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 PAYMENTS FOR HOME HEALTH AND WAIVER SERVICES

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

RE: United Partners Group, L.L.C. dba United Hearts Health Care
Ohio Medicaid Number: 0082081 National Provider Identifier: 1588970263

We were engaged to examine compliance with specified Medicaid requirements for select home health payments during the period of July 1, 2020 through June 30, 2022 for United Partners Group, L.L.C. which does business as United Hearts Health Care (United Hearts).

We tested the following select payments:

- All instances in which the service date was after the recipient's death;
- Select instances in which a service was billed during a recipient's potential inpatient hospital stay;
- Select service dates for recipients with services at the same address on the same day;
- All instances in which more than 24 hours of service in a day were reimbursed for a recipient;
- A random sample of waiver personal care aide payments and any additional home health aide payments for the same recipients on the same date of service as the sampled payments; and
- A random sample of state plan home health nursing services.

United Hearts 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 United Hearts is responsible for its compliance with the specified requirements. The Compliance Section of this report identifies the specific requirements examined. Our responsibility is to express an opinion on United Hearts' compliance with the specified Medicaid requirements based on our examination.

Internal Control over Compliance

United Hearts 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 United Hearts' internal control over compliance.

Basis for Disclaimer of Opinion

Based on United Heart's claims data, we tested 55 payments for three recipients with dates of service that fell during a potential inpatient hospital stay. We requested confirmations from the hospitals of both the admission and discharge dates. We confirmed that the recipient was inpatient for 39 of these payments (71 percent) and that the date of service was not the date of the hospital admission or discharge. United Hearts submitted service documentation with time in and time out and activities performed for 37 of the 39 visits in which the recipient was in the hospital and the service could not have been rendered.

As such, we were not able to satisfy ourselves as to reliability of United Heart's service documentation obtained for this engagement.

Disclaimer of Opinion

Our responsibility is to express an opinion on United Heart's compliance with select Medicaid requirements based on conducting the examination in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). Because of the limitation 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 United Heart's compliance with the specified Medicaid requirements for the period of July 1, 2020 through June 30, 2022.

We identified improper Medicaid payments in the amount of \$2,528.98. This finding plus interest in the amount of \$329.81 (calculated as of June 20, 2024) totaling \$2,858.79 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. If waste and abuse¹ are suspected or apparent, the Department and/or the Office of the Attorney General will take action to gain compliance and recoup inappropriate or excess payments in accordance with Ohio Admin. Code 5160-1-29(B).

We are required to be independent of the United Hearts and to meet our ethical responsibilities, in accordance with the ethical requirements established by the AICPA related to our compliance examination. This report is intended solely for the information and use of United Hearts, 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.



Keith Faber
Auditor of State
Columbus, Ohio

June 20, 2024

¹ "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 SECTION

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 for the program are specified in the Ohio Administrative Code and the Ohio Revised Code. 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 per Ohio Admin. Code 5160-1-17.2(D) and (E).

United Hearts is a Medicare certified home health agency (MCHHA) located in Cincinnati, Ohio. United Hearts received payment of approximately \$17.5 million including managed care and fee-for-service payments for over 343,000 home health and waiver services².

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether United Hearts 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 select payments, as specified below, for which United Hearts billed with dates of service from July 1, 2020 through June 30, 2022 and received payment.

We obtained United Hearts claims from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We removed all services paid at zero and limited the population to fee-for-service and encounters from one Medicaid managed care entity (MCE). From the remaining total paid services population, we selected the following payments:

- Home health aide (procedure code G0156) and waiver personal care aide (T1019) payments³ after a recipient's confirmed date of death (Potential Payments After Date of Death Exception Test);
- Home health aide (G0156) and waiver personal care aide (T1019) payments for the top three recipients (in terms of number of payments) with service dates during a potential inpatient hospital stay (Recipients with Potential Inpatient Stay Exception Test);
- Select service dates for recipients with home health aide (G0156) payments at the same address on the same day (Recipients at Same Address Exception Test);
- All service dates in which United Hearts was reimbursed for more than 24 hours of waiver personal care aide (T1019) services for a recipient (Recipients with More than 24 Hours of Service Exception Test);
- A random sample of waiver personal care aide (T1019) payments and all additional home health aide (G0156) payments on the same recipient date of service (RDOS)⁴ as the sampled payments (Personal Care Aide Payments Sample and Additional Aide Payments); and
- A random sample of state plan home health nursing (registered nurse – G0299 and licensed practical nurse – G0300) (State Plan Nursing Payments Sample).

The exception tests and calculated sample sizes are shown in **Table 1**

² Payment data from the Medicaid Information Technology System (MITS).

³ Based on the claims data.

⁴ An RDOS is defined as all services for a given recipient on a specific date of service.

Purpose, Scope, and Methodology (Continued)

Table 1: Exception Tests and Samples			
Universe	Population Size	Sample Size	Selected Payments
Exception Tests			
Potential Payments After Date of Death			0 ¹
Recipients with Potential Inpatient Stay			55
Recipients at Same Address			40
Recipients with More than 24 Hours of Service			26 ²
Samples			
Personal Care Aide Payments	74,428 RDOS	80 RDOS	89 ³
Additional Aide Payments			21 ⁴
Total Personal Care Aide and Additional			110
State Plan Nursing Payments	3,436 RDOS	20 RDOS	24
Total			255

¹ The test originally included eight payments; however, we subsequently confirmed with the MCE that an adjustment was made to all services resulting in no payment.

² The test originally included 52 payments; however, we subsequently confirmed with the MCE that an adjustment was made to 26 services resulting in no payment.

³ The sample originally included 90 payments; however, we subsequently confirmed with the MCE that an adjustment was made to one service resulting in no payment.

⁴ The test originally included 22 payments; however, we subsequently confirmed with the MCE that an adjustment was made to one service resulting in no payment.

A notification letter was sent to United Hearts setting forth the purpose and scope of the examination. During the entrance conference, United Hearts described its documentation practices and billing process. During fieldwork, we obtained an understanding of the electronic health record system used, reviewed service documentation and verified professional licensure. We sent preliminary results to United Hearts, and it submitted additional documentation prior to the completion of our fieldwork.

Results

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

Table 2: Results				
Universe	Payments Examined	Non-compliant Payments	Non-compliance Errors	Improper Payment
Exception Tests				
Potential Payments After Date of Death	0	0	0	\$0.00
Recipients with Potential Inpatient Stay	55	40	40	\$1,612.12
Recipients at Same Address	40	0	0	\$0.00
Recipients with More than 24 Hours of Service	26	2	2	\$328.54

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Table 2: Results				
Universe	Payments Examined	Non-compliant Payments	Non-compliance Errors	Improper Payment
Samples				
Personal Care Aide Payments	89	12	12	\$549.20
Additional Aide Payments	<u>21</u>	<u>2</u>	<u>2</u>	<u>\$7.84</u>
Total Personal Care Aide and Additional	110	14	14	\$557.04
State Plan Nursing Payments	24	1	1	\$31.28
Total	255	57	57	\$2,528.98

A. Provider Qualifications

Exclusion or Suspension List

Per Ohio Admin. Code 5160-1-17.2(H), 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 71 practitioners in the service documentation for the selected payments and compared their names to the Office of Inspector General exclusion database and the Department's exclusion/suspension list. We also compared identified administrative staff names to the Office of Inspector General exclusion database and the Department's exclusion/suspension list. We found no matches.

Personal Care Aides Services

Per Ohio Admin. Code 5160-46-04(A)(7), MCHHAs shall ensure that personal care aides, prior to commencing service delivery, obtain and maintain first aid certification. We obtained the first aid certificate from United Hearts for the 63 aides identified in the service documentation and confirmed all had the required certification on the dates of the service in our selected payments.

Nursing Services

According to Ohio Admin. Code 5160-12-01(G)(1), home health nursing services are performed by either a registered nurse (RN) or a licensed practical nurse (LPN) at the direction of a RN. Based on the e-License Ohio Professional Licensure System, the licenses for the eight nurses were current and valid on the first date of service in our selected payments and were valid during the remainder of the examination period.

B. Service Documentation

Per Ohio Admin. Code 5160-12-03(B)(9), the 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.

For personal care aide services, the provider shall maintain a clinical record for each individual that includes, but is not limited to, documentation of tasks performed or not performed, arrival and departure times, and the dated signatures of the provider and the individual or the individual's authorized representative in accordance with 5160-46-04(A) and 5160-58-04. We applied these requirements to all payments examined.

B. Service Documentation (Continued)

We obtained documentation from United Hearts and compared it to the required elements. We also compared units billed to documented duration and compared services by recipient and the rendering practitioner to identify any overlapping services. For errors where the number of units billed exceeded the documented duration, the improper payment was based on the unsupported units. For errors where a continuous visit was billed as two visits for the same service, an improper payment based on the difference between the amount paid and what should have been paid was identified.

Recipients with Potential Inpatient Stay Exception Test

The 55 payments examined consisted of three 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 the three recipients. The rendering hospital for two recipients did not respond to our request for confirmation; therefore, we were unable to determine whether services were billed during the hospital stay. For one of these recipients, there was one instance in which there was no documentation from United Hearts to support the payment. For the remaining recipient, United Hearts was reimbursed for 39 payments it did not render as the hospital confirmed the recipient was an inpatient on the date of service. These 40 errors resulted in an improper payment of \$1,612.12.

United Hearts indicated that it relied on the aides and recipients to relay information about a hospital stay.

This test included the three recipients above with the most payments during a potential inpatient hospital stay. Based on the claims data, there are an additional 163 payments for 51 recipients totaling \$7,945.88 with service dates during a potential hospital stay that were not included in the scope of this examination.

Recipients at Same Address Exception Test

The 40 payments examined consisted of two addresses with two recipients receiving services on the same day. All services were supported by documentation that contained the required elements and there were no services overlapping in time indicated from the documents.

Recipients with More than 24 Hours of Service Exception Test

Our initial analysis based on the paid claims data identified 13 dates of service (52 services) for one recipient in which United Hearts was reimbursed for more than 24 hours of service in a day. As noted above, we confirmed with the MCE that 26 of the identified services were adjusted and no payment was made. Of the remaining 26 payments examined, there were no instances in which more than 24 hours of service in a day; however, there were two instances in which there was no documentation to support the payment. These two errors resulted in the improper payment of \$328.54.

Personal Care Aide Payments Sample and Additional Aide Payments

The 89 sampled payments examined contained the following errors:

- Eight instances in which there was no documentation to support the payment;
- Two instances in which the units billed exceeded the documented duration; and
- Two instances in which a continuous shift was billed as two separate shifts.

These 12 errors resulted in an improper payment of \$549.20.

B. Service Documentation (Continued)

The 21 additional home health aide payments examined contained two instances in which the units billed exceeded the documented duration. These two errors resulted in an improper payment of \$7.84.

State Plan Nursing Payments Sample

The 24 sampled payments examined contained one instance in which the units billed exceeded documented duration. This error resulted in an improper payment of \$31.28.

Recommendation

United Hearts 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, United Hearts should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for payment. United Hearts should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

In addition, we recommend the Department and MCE review the additional services identified during a potential inpatient stay and confirm if the recipient was inpatient on the date of service to determine if United Hearts submitted claims for reimbursement that could not have been rendered.

C. Authorization to Provide Services

All home health providers are required by Ohio Admin. Code 5160-12-03(B)(3)(b)⁵ 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.

We obtained plans of care from United Hearts and confirmed there was a plan of care that covered the selected date of service, authorized the type of service, and was signed by a physician. We limited our testing of plans of care to the sampled payments and all were supported by a signed plan of care.

Official Response

United Hearts declined to submit an official response to the results noted above.

⁵ This rule refers to the Medicare Benefit Policy Manual which requires that the plan of care be signed by the recipient's treating physician.

OHIO AUDITOR OF STATE KEITH FABER



UNITED PARTNERS GROUP, L.L.C. DBA UNITED HEARTS HEALTH CARE

HAMILTON 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 8/6/2024

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