



OHIO AUDITOR OF STATE
KEITH FABER





Medicaid Contract Audit
65 East State Street
Columbus, Ohio 43215
(614) 466-3340
ContactMCA@ohioauditor.gov

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

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

RE: New Vision Nursing and Home Care, LLC
Ohio Medicaid Numbers: 2881878 and 2799842 National Provider Identifier: 1275745754

We examined compliance with specified Medicaid requirements for select for home health and waiver payments during the period of January 1, 2020 through December 31, 2022 for New Vision Nursing and Home Care, LLC (New Vision). We tested the following select payments:

- All potential duplicate state plan home health aide (procedure code G0156) and waiver personal care aide (T1019) services;
- A sample of state plan private duty nursing services (T1000); and
- A sample of state plan home health aide services (G0156) and all additional aide services¹ on the same recipient date of service (RDOS)² as the sampled payments.

New Vision 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 New Vision is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on New Vision'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 (AICPA). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether New Vision complied, in all material respects, with the specified requirements referenced below. We are required to be independent of New Vision 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 New Vision 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 New Vision's compliance with the specified requirements.

The purpose of this examination was to determine whether New Vision'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.

¹ Includes procedure codes PT624 (waiver personal care) and PT570 (waiver homemaker).

² RDOS is defined as all services for a given recipient on a specific date of service.

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Results

Provider Qualifications

Per Ohio Admin. Code 5160-1-17.2(H), in signing the Medicaid provider agreement, a provider agrees that the individual practitioner is not currently subject to sanction under Medicare, Medicaid, or Title XX; or is otherwise prohibited from providing services to Medicaid beneficiaries. We identified 13 practitioners in the service documentation for the selected service and compared their names, including administrators 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 5160-12-02(A), private duty 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 three nurses identified in the service documentation were current and valid on the first date of service in our selected services and were valid during the remainder of the examination period.

Service Documentation

Per Ohio Admin. Code 5160-12-03(B)(9)³, the MCHHA must maintain documentation of home health services that include, 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 and homemaker services, the provider must maintain and retain all required documentation including, but not limited to, description of activities performed and arrival and departure times in accordance with Ohio Admin. Code 5160-46-04(A)(9)(g), 5160-31-05(B), 173-39-02.11(C)(6)(b), 173-39-02.8(B)(3).

We obtained documentation from New Vision 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.

Potential Duplicates Exception Test

The six services examined contained two instances in which there was no service documentation to support the payment. These two errors resulted in the improper payment amount of \$42.40.

Private Duty Nursing Sample Test

The 152 services examined contained two instances in which there was no service documentation to support the payment and one instance in which a service rendered by an LPN was billed as an RN service. These three errors resulted in the improper payment of \$853.87.

Home Health Aide Services Sample

The 90 services examined were compliant with the service documentation requirements tested.

Additional Aide Services on the Same RDOS as Sampled Home Health Aide Services

The eight services examined were compliant with the service documentation requirements tested.

³ Per Ohio Admin. Code 5160-12-02(E)(5), for private duty nursing to be reimbursed, providers must bill after all documentation is completed in accordance with Ohio Admin. Code 5160-12-03.

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Recommendation

New Vision should develop and implement procedures to ensure that all service documentation and billing practices fully complies with requirements contained in Ohio Medicaid rules. In addition, New Vision should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement. New Vision should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

Service Authorization

All home health providers are required by Ohio Admin. Code 5160-12-03(B)(3)(b)⁴ to create a plan of care for state plan recipients indicating the type of services to be provided to the recipient and must be signed by the recipient's treating physician.

We obtained plans of care from New Vision and determined if 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 service authorization requirements to the selected private duty nursing and home health aide services and found all payments were supported by a signed plan of care.

Internal Control over Compliance

New Vision 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 New Vision's internal control over compliance.

Opinion on Compliance

In our opinion, New Vision has complied, in all material respects, with the aforementioned requirements for the select home health and waiver payments for the period of January 1, 2020 through December 31, 2022. 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 New Vision's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$896.27. This finding plus interest in the amount of \$141.99 (calculated as of March 28, 2025) totaling \$1,038.26 is due and payable to the Department upon its adoption and adjudication of this examination report. This report is intended solely for the information and use of New Vision, 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. New Vision declined to submit a response to the results noted above.



Keith Faber
Auditor of State
Columbus, Ohio

April 18, 2025

⁴ 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



NEW VISION NURSING AND HOME CARE, LLC

AUGLAIZE 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 5/8/2025

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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