



**JAMA & SULUB HOME HEALTH CARE, LLC
DBA ACCESSIBLE HOME HEALTHCARE OF COLUMBUS
FRANKLIN COUNTY**

MEDICAID COMPLIANCE REPORT

FOR THE PERIOD NOVEMBER 1, 2007 THROUGH JUNE 30, 2011



Dave Yost • Auditor of State

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**JAMA & SULUB HOME HEALTH CARE, LLC
DBA ACCESSIBLE HOME HEALTHCARE OF COLUMBUS
FRANKLIN COUNTY**

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Independent Accountant's Report

Abdulkadir Jama
Jama & Sulub Home Health Care, LLC
DBA Accessible Home Healthcare of Columbus
1110 Morse Road, Suite 202
Columbus, Ohio 43229

RE: Medicaid Provider Number 2781388

Dear Mr. Jama:

We have examined Jama & Sulub Home Health Care, LLC doing business as Accessible Home Healthcare (Jama & Sulub or the Provider) for compliance with Ohio Administrative Code (Ohio Admin. Code) §§ 5101:3-12-01 and 5101:3-12-03 during the period of November 1, 2007 to June 30, 2011. Our examination was performed under our authority in Section 117.10 of the Ohio Revised Code. Management is responsible for Jama & Sulub's compliance with those requirements. Our responsibility is to report on the Provider's compliance based on our examination.

Our examination included reviewing, on a test basis, evidence about the Provider's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe our examination provides a reasonable basis for our conclusions. Our examination does not provide a legal determination on the Provider's compliance with specified requirements.

We examined 303 home health aide services and identified 123 errors relating to non-compliance with those requirements. We found the Provider was overpaid by Ohio Medicaid for home health aide services between November 1, 2007 and June 30, 2011 in the amount of \$640,848.00. This finding plus interest in the amount of \$71,915.44 (calculated as of December 20, 2012) totaling \$712,763.44, is due and payable to the Office of Medical Assistance (OMA) upon OMA's adoption and adjudication of this examination report.¹ After adjudication by OMA, additional interest may be assessed until the finding and interest is paid in full.

When the Auditor of State (AOS) identifies fraud, waste or abuse by a provider in an examination,² any payment amount in excess of that legitimately due to the provider will be recouped by OMA through its office of fiscal and monitoring services, the state auditor, or the office of the attorney general. Ohio Admin. Code § 5101:3-1-29(B). Therefore, a copy of this report will be forwarded to OMA because it is the state agency charged with administering Ohio's Medicaid program. OMA is responsible for making a final determination regarding recovery of our findings and any accrued interest. If you agree with the findings

¹ Effective September 10, 2012, OMA replaced the Ohio Department of Job and Family Services (ODJFS) as the single state agency responsible for supervising the administration of Ohio's Medicaid program pursuant to Ohio Rev. Code § 5111.01.

² "Fraud" is an intentional deception, false statement, or misrepresentation made with the knowledge that the deception, false statement, or misrepresentation could result in some unauthorized benefit to oneself or another person. "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 § 5101:3-1-29(A).

contained herein, you may expedite repayment by contacting OMA's Office of Legal Services at (614) 752-3631.

Copies of this report are also being sent to the Medicaid Fraud Control Unit of the Ohio Attorney General's Office; the U.S. Department of Health and Human Services/Office of Inspector General; and the Ohio Department of Health. In addition, copies are available to the public on the Auditor of State website at www.ohioauditor.gov.

Sincerely,

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

March 21, 2013

Compliance Report for Jama and Sulub Home Health Care, LLC

Background

Title XIX of the Social Security Act, known as Medicaid, provides federal cost-sharing for each state's Medicaid program. Medicaid provides health coverage to families with low incomes, children, pregnant women, and people who are aged, blind, or who have disabilities. In Ohio, the Medicaid program is administered by OMA.

Hospitals, long-term care facilities, managed care organizations, individual practitioners, laboratories, medical equipment suppliers, and others (all called "providers") render medical, dental, laboratory, and other services to Medicaid patients. 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 diagnosis or treatment of disease, illness, or injury, and which, among other things, meet requirements for reimbursement of Medicaid covered services. See Ohio Admin. Code § 5101:3-1-01(A).

The AOS performs examinations to assess provider compliance with reimbursement rules to ensure that services billed to Ohio Medicaid are properly documented and consistent with professional standards of care, and medical necessity. According to Ohio Admin. Code § 5101:3-1-17.2(D), 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 or until any audit initiated within the six year period is completed. Providers must furnish such records for audit and review purposes. Ohio Admin. Code § 5101:3-1-17.2(E)

Jama & Sulub's Ohio Medicaid Provider number is 2781388 and the Provider is a Medicare certified Home Health Agency located in Franklin County, Ohio, that furnishes waiver and state plan services to Ohio Medicaid recipients. The Provider received reimbursement of \$4,022,979.97 for 129,652 waiver and state plan services that were rendered during the examination period. State plan home health aide services accounted for 79 percent of the total reimbursement totaling, \$3,168,470.04 for 113,342 services rendered on 56,315 recipient dates of service (RDOS)³ during the examination period. This examination was limited to the Provider's state plan home health aide services.

Ohio Medicaid recipients may be eligible to receive home health aide services in the patient's home. Home health aide services help the consumer maintain a certain level of health in order to remain in the home setting by performing activities such as assistance with activities of daily living. See Ohio Admin. Code § 5101:3-12-01(F)(2).

Consumers who are not enrolled in an OMA administered waiver may be eligible for home health aide services described in Title 42 of the Code of Federal Regulation (CFR) Part 484.36; however, the services must be provided in accordance with the consumer's plan of care (POC). See Ohio Admin. Code § 5101:3-12-01(F)(2)(b) The POC must indicate the type of service to be provided as well as the frequency of the service and must be reviewed and signed by the physician who established the POC at least every 60 days. Home health aides are employed by the certified agency providing the home health service and are required to have completed a competency evaluation prior to rendering services. The certified agency must maintain documentation of services provided that includes, but is not limited to, clinical records (including all signed physician orders) and time keeping records that indicate the date, the time span of the service, and the type of service provided. See Ohio Admin Code § 5101:3-12-03(C)(4).

³ A recipient date of service is defined as all services for a given patient on a specific date.

Purpose, Scope, and Methodology

The purpose of this review was to examine Medicaid reimbursements made to the Provider and determine whether the Provider complied with Ohio Medicaid regulations. Please note that all rules and code sections relied upon in this report to reach our results were those in effect during the audit period and may be different from those currently in effect. At the conclusion of the examination, we will identify, if appropriate, any findings resulting from non-compliance.

The scope of the engagement was limited to an examination of state plan home health aide services for which the Provider rendered services to Medicaid patients and received payment during the period of November 1, 2007 to June 30, 2011.

We received the Provider's paid claims history from the Medicaid Management Information System (MMIS) database of services billed to and paid by Ohio's Medicaid program. We extracted denied, third-party and Medicare cross-over claims. We also extracted claims that OMA had previously reviewed and identified as an overpayment. We then extracted paid claims for procedure code G0156 (home health aide services). From this sub-population of claims, we selected a stratified random sample to facilitate a timely and efficient examination of the Provider's home health aide services as permitted by Ohio Admin. Code § 5101:3-1-27 (B)(1). Because of the range in amount paid, the sub-population of home health aide services, summarized by RDOS, was stratified by dollar amount to allow for more efficient sampling. We reviewed home health aide timesheets and POCs from the Provider to verify that the Provider rendered services in accordance with the POC. We also examined personnel files for individuals that rendered home health aide services during the review period to ensure that the certification requirements were met prior to rendering services.

An engagement letter was sent to the Provider on December 11, 2011, setting forth the purpose and scope of the examination. Our fieldwork was performed between February 2012 and April 2012. We sent correspondence to the Provider on July 11, 2012 to confirm that all requested documentation had been received. On July 20, 2012 we received communication from Jama & Sulub that all requested documentation had been provided. An exit conference was held on March 21, 2013.

Results

We identified 123 errors and the reimbursements for those services were disallowed. In addition, we used the errors to calculate a projected finding of \$640,848.00 across the sub- population of services billed to Ohio Medicaid. While certain services had more than one error, only one finding was made per service. The basis for our findings is discussed below in more detail.

A. No Documentation To Support Service Rendered

Medicare certified home health agencies are required to maintain documentation such as time keeping records that indicate the date and time span of the services provided during a visit, and the type of service provided. See Ohio Admin. Code § 5101:3-12-03(C)(4)(b). The examination of home health aide services found 23 services with no timesheet to support the date of service and four services where the timesheet did not support the units billed.

Therefore, these errors were disallowed and were used in the overall finding projection.

B. Services Not Provided in Accordance With The Plan of Care

Ohio Medicaid rules require that home health aide services are provided in accordance with an approved POC. A POC must contain a description of the type, frequency, scope and duration of the home health services that are to be performed. Ohio Admin. Code § 5101:3-12-03(B)(3)(b) Services not included in the POC are not reimbursable. Ohio Admin. Code § 5101:3-12-01(D)(2) The examination identified 43 services where there was no approved POC to authorize home health aide services. In addition to those services, there were six services where the POC was not signed by a physician.

We denied the reimbursement for the services that did not have an approved POC. This amount was used in the overall finding projection.

C. Ineligible Employee

Home health aides cannot be the parent, step-parent, foster parent or legal guardian of a consumer who is under 18 years of age, or the consumer's spouse. See Ohio Admin. Code § 5101:3-12-01(F)(2)(a).

The examination of services identified 24 services in which the service was rendered by a parent or step-parent of a consumer under the age of 18. We denied the reimbursement for these services and the amount was used in the overall finding projection.

D. Services Rendered in Excess of the Plan of Care

Home health aide services are performed and documented in accordance with the consumer's POC. Ohio Admin. Code § 5101:3-12-01(F)(2)(b)

While our scope was limited to services selected by a stratified random sample, we detected 23 instances where the total weekly hours for an individual exceeded the hours approved on the POC. In some of those cases, the Provider had documented verbal orders to increase the frequency of services; however, those verbal orders were not countersigned by a physician prior to billing as required in Chapter 7 Section 30.2.5 of the Medicare Benefit Policy Manual.

We denied reimbursement for six of the 23 instances for services in excess of the frequency stated in the POC. The six instances identified were related to one POC that specified hours to be provided on a daily basis. The finding for these six instances was used in the overall finding projection.

We did not, however, take findings for the remaining 17 instances of excessive hours since the dates of the entire week were not in the sample. We recommend that the Provider develop and implement procedures to ensure that services are not rendered in excess of the approved POC. We also recommend that the Provider develop and implement procedures to obtain necessary signatures for verbal orders prior to billing for services.

E. Employee Training

Home health aides employed by home health agencies are eligible to render services on behalf of that home health agency once the aide has successfully completed a competency evaluation program. The home health aide must also receive at least 12 hours of in-service training during each 12-month period. See 42 CFR 484.36

We reviewed the personnel files for 59 home health aides that rendered services during the audit period. The employee records provided were incomplete and disorganized. The files did not include hire dates, termination dates, applications, or complete training records. Jama & Sulub's office staff stated that employee and patient records were still in boxes from when the Provider had moved to its prior location in 2011. The Provider moved again in 2012 to its current location. Additional employee information was found in boxes provided by Jama & Sulub; however, these boxes held numerous documents including patient records, personnel documents, and general business documents. These various types of documents were loose and unorganized within each box. Due to the lack of organized personnel records we were unable to obtain sufficient evidence to evaluate employee training.

We did not identify findings for training or competency evaluation requirements since the personnel files were incomplete. We recommend the Provider develop procedures to ensure that patient, personnel, and other documentation is retained in an organized manner. The Provider should develop and implement practices to ensure that all employees complete the required competency evaluation and the annual training hours. We caution the Provider that this is a serious failure which, if not corrected, would likely result in findings in the future.

Summary of Statistical Sample Results

The overpayments identified for 39 of 120 recipient dates of service (89 of 303 services) from our stratified statistical random sample were projected across the Provider's sub-population of paid recipient dates of service. This resulted in a projected overpayment amount of \$871,050 with a precision of plus or minus \$274,304 at the 95 percent confidence level. Since the precision percentage achieved was greater than our procedures require for use of a point estimate, the results were re-stated as a single tailed lower limit estimate (equivalent to methods used in Medicare audits), and a finding was made for \$640,848. This allows us to say that we are 95 percent certain that the population overpayment amount is at least \$640,848. A detailed summary of our statistical sample and projection results is presented in **Appendix I** for home health aide services.

Provider Response

A draft report along with a detailed list of services for which we took findings was mailed to the Provider on February 28, 2013, and the Provider was afforded an opportunity to respond to this examination report.

In responding to the report, the Provider indicated that he could not respond to the specifics on the findings identified as he did not have details for the findings. The Provider also requested additional information on sampling methodology used by AOS. The Provider noted that he ceased operations around August 2012 and that any overpayments were merely oversight or the result of imprudent internal processes. Lastly the Provider requested clarification regarding the Medicaid rules cited in the report.

AOS response: The detailed summary of findings was sent to the Provider along with the draft report and he was notified of the mailing and its contents. During the exit conference, AOS provided clarification regarding sampling methodology used. In addition, we updated the report to clarify that the Medicaid rules cited in the report were the rules in effect during the audit period.

APPENDIX I

**Summary of Sample Record Analysis for Jama & Sulub Home Health Care, LLC
 For the period November 1, 2007 through June 30, 2011
 Home Health Aide Services**

Description	Results
Type of Examination	Stratified Random Sample
Description of Population	Final paid Home Health Aide (G0156) services net of any adjustments or prior OMA findings in audit period
Number of Recipient Dates of Service (RDOS) in Population	56,315
Number of Recipient Dates of Service Sampled	120
Number of Services in Population	113,342
Number of Services Sampled	303
Total Medicaid Amount Paid for Population	\$3,168,470.04
Amount Paid for Services Sampled	\$9,743.28
Estimated Overpayment (Point Estimate)	\$871,050.00
Precision of Overpayment Estimate at 95 percent Confidence Level	\$274,304.00
Precision of Overpayment Estimate at 90 percent Confidence Level	\$230,203.00
Single-tailed Lower Limit Overpayment Estimate at 95 percent Confidence Level (Calculated by subtracting the 90 percent overpayment precision from the point estimate) (Equivalent to the estimate used for Medicare Audits)	\$640,848.00

Source: AOS analysis of MMIS information and the Provider's medical records

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JAMA AND SULUB HOME HEALTH CARE LLC

FRANKLIN COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
APRIL 4, 2013**