



OHIO AUDITOR OF STATE
KEITH FABER



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**AMERICAN INSTITUTE OF MEDICAL SOLUTIONS, LTD
MONTGOMERY COUNTY**

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OHIO AUDITOR OF STATE KEITH FABER



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

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

RE: American Institute of Medical Solutions, LTD also known as BlueGreen Home Health Care
Ohio Medicaid Numbers: 0107183 and 2940269

We examined the American Institute of Medical Solutions, LTD (the Provider's) compliance with specified Medicaid requirements for provider qualifications and service documentation for personal care aide services under the Ohio Home Care waiver and three PASSPORT¹ waiver services: non-emergency medical transportation services, personal care, and chore services during the period of July 1, 2014 through June 30, 2017.

The Provider entered into an agreement (the Provider Agreement) with the Ohio Department of Medicaid (ODM) to provide services to Medicaid recipients and to adhere to the terms of the agreement, state statutes and rules and federal statutes and rules, including the duty to maintain records supporting claims for reimbursement made by Ohio Medicaid. The Provider is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Provider'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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Provider complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Provider 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 qualified opinion. Our examination does not provide a legal determination on the Provider's compliance with the specified requirements.

¹ PASSPORT is the acronym for preadmission screening system providing options and resources today.

Internal Control Over Compliance

The Provider 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 Provider's internal control over compliance.

Basis for Qualified Opinion

Our examination disclosed that in a material number of instances the Provider billed transports in excess of the number of trips documented. In addition, the Provider declined to submit a signed representation letter acknowledging responsibility for maintaining records and complying with applicable laws and regulations regarding Ohio Medicaid reimbursement; establishing and maintaining effective internal control over compliance; making available all documentation related to compliance; and responding fully to our inquiries during the examination.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the Provider has complied, in all material respects, with the aforementioned requirements pertaining to provider qualifications and service documentation for the period of July 1, 2014 to June 30, 2017.

Our testing was limited to the specified Medicaid requirements detailed in the Compliance Examination Report. We did not test other requirements and, accordingly, we do not express an opinion on the Provider's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$10,986.22. This finding plus interest in the amount of \$706.88 (calculated as of April 26, 2019) totaling \$11,693.10 is due and payable to the ODM upon its adoption and adjudication of this examination report. Services billed to and reimbursed by the ODM, which are not validated in the records, are subject to recoupment through the audit process. See Ohio Admin. Code § 5160-1-27

This report is intended solely for the information and use of the ODM 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

April 26, 2019

COMPLIANCE EXAMINATION REPORT

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 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 prevention, diagnosis, evaluation or treatment of an adverse health condition. See Ohio Admin. Code § 5160-1-01(A) and (B)

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. Ohio Admin Code § 5160-1-17.2(D) and (E)

Ohio Medicaid recipients may be eligible to receive home health services, waiver services or both. Ohio Admin. Code § 5160-12-01(E) states the only provider of home health services is a Medicare certified home health agency (MCRHHA) that meets the requirements in accordance with Ohio Admin. Code § 5160-12-03. Waiver services can be provided by a MCRHHA, an otherwise-accredited home health agency or a non-agency nurse or personal care aide. Eligible providers of PASSPORT services are certified through the Ohio Department of Aging (ODA).

The Provider is a MCRHHA and received reimbursement of \$627,672 for 10,199 home health and waiver services to Medicaid provider number 0107183 including the following:

- 4,170 personal care aide services (procedure code T1019);
- 2,448 home health aide services (procedure code G0156);
- 2,257 home health nursing services (procedure code G0154);
- 991 home health licensed practical nursing services (LPN) (procedure code G0300);
- 175 home health nursing registered nursing services (RN) (procedure code G0299);
- 85 waiver nursing services (procedure codes T1002 and T1003);
- 39 physical therapy services (procedure code G0151);
- 18 private duty nursing services (procedure code T1000); and
- 16 occupational therapy services (procedure code G0152).

The Provider also received reimbursement of \$2,549,035 to Medicaid number 2940269 for 43,786 PASSPORT waiver services including the following:

- 34,495 PASSPORT personal care aide services (procedure code PT624);
- 7,183 PASSPORT non-emergency medical transportation round trip (procedure code PT819);
- 1,145 PASSPORT non-medical transportation round trip (procedure code PT821);
- 544 PASSPORT non-emergency medical transportation one-way (procedure code PT818);
- 411 PASSPORT non-medical transportation one-way (procedure code PT822); and
- 8 PASSPORT chore services (procedure code PT592).

The Provider had a registered trade name of BlueGreen Home Health Care which expired on March 10, 2014. Subsequently, in August of 2014 the owner of American Institute of Medical Solutions, LTD formed a new company: BlueGreen Home Health Care, LLC. We noted that in the Medicaid Information Technology System (MITS), the number 2940269 was identified with BlueGreen Home Health Care, LLC; however, the provider agreement for this number is the American Institute of Medical Solutions, LTD. Both of the Medicaid numbers are associated with the same tax identification number.

Background (Continued)

We obtained a letter dated June 7, 2018 in which the Provider states that it had changed its name from the American Institute of Medical Solutions to BlueGreen Home Health Care LLC. According to the Ohio Secretary of State, American Institute of Medical Solutions, LTD is still an active company and no name change has been reported.

In addition, we found the owner has a for profit corporation, American Institute of Medical Science, Inc. which provides training and education required by home health aides. The owner also owns River's Crossing Home Health, LLC associated with Medicaid numbers 2920469, 0096404 and 2905164 and Ameribest Home Health Inc. associated with Medicaid numbers 0107389, 3058551, and 2938174.

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether the American Institute of Medical Solutions' 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 PASSPORT services (chore, personal care and transportation services) and personal care aide services under the Ohio Home Care waiver for which the Provider billed with dates of service from July 1, 2014 through June 30, 2017 and received payment.

We received the Provider's claims history from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We removed services paid at zero. We extracted the entire population of eight PASSPORT chore services (PT592) to examine in their entirety. Using a sample unit of a service, we then selected a sample of 315 personal care aide services (T1019) with dates of service in October 2014, October 2015, and October 2016.

Next we extracted PASSPORT personal care services (PT624) and non-emergency medical transportation services (one way trips (PT818) and round trips (PT819)). We used a sampling unit of a service for PASSPORT personal care services and recipient date of service (RDOS) for PASSPORT non-emergency medical transportation services. An RDOS is defined as all services for a given recipient on a specific date of service. We used a stratified sampling approach to pull separate samples for each of these two service categories to facilitate a timely and efficient examination as permitted by Ohio Admin. Code § 5160-1-27(B)(1).

Specifically, for each population, we calculated an estimate of the population overpayment standard deviation using the standard deviation of the actual amount paid per claim and a 50 percent error rate as a conservative estimate. To increase efficiency and to account for skewness and kurtosis we stratified each population and, calculated using a modified cumulative frequency square root method (Dalenius-Hodge rule)². The calculated sample sizes are shown in **Table 1**.

² Sampling of Populations-Methods and Applications, 3rd Ed. By Paul S. Levy and Stanley Lemeshow Wiley Series in Probability and Statistics, pp. 179-183

Purpose, Scope, and Methodology (Continued)

Table 1		
PASSPORT Personal Care Services (PT624)	Population Size	Sample Size
Services paid less than \$50	17,075	144
Services paid between \$50 and \$74.99	10,884	139
Services paid equal to or greater than \$75	6,536	213
Total:	34,495	496
PASSPORT Non-Emergency Medical Transportation Services (PT819 and PT818)		
PASSPORT Non-Emergency Medical Transportation Services (PT819 and PT818)	Population Size	Sample Size
RDOS paid less than \$90	7,179	351
RDOS paid equal to or greater than \$90	357	149
Total:	7,536	500

We then obtained the detailed 496 PASSPORT personal care services and the detailed 580 services for the sampled 500 RDOS for PASSPORT non-emergency medical transportation. A total of 1,399 services were selected for examination.

A notification letter was sent to the Provider setting forth the purpose and scope of the examination. During the entrance conference, the Provider described its documentation practices and process for submitting billing to the Ohio Medicaid program. The Provider was given multiple opportunities to submit documentation and we reviewed all documents received for compliance.

Results

We identified 216 errors and improper Medicaid payments totaling \$10,986.22. While certain services had more than one error, only one finding was made per service. The non-compliance and the basis for the findings are described below.

Personal Care Aide Services

We reviewed 315 personal care aide services (procedure code T1019) and found 46 errors. These 46 errors resulted in an improper payment of \$4,701.64.

PASSPORT Chore Services

We reviewed all eight chore service (procedure code PT592) and found no errors.

PASSPORT Personal Care Services Sample

We reviewed 496 PASSPORT personal care services (procedure code PT624) and found 26 services contained errors. We identified a total of 28 errors and an improper payment of \$919.58.

Results (Continued)

PASSPORT Non-Emergency Medical Transportation Sample

We reviewed 580 PASSPORT non-emergency medical transportation services (procedure code PT818 and PT819) and found 108 services (19 percent) contained errors. We identified a total of 142 errors and an improper payment of \$5,365.00.

A. Provider Qualifications

Exclusions

Per Ohio Admin. Code § 5160-1-17.2, in signing the Medicaid provider agreement, the 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 compared the names of the individuals who rendered services to the Office of Inspector General exclusion database and the Ohio Department of Medicaid exclusion or suspension list. We tested a total of 140 PASSPORT personal care aides, 44 PASSPORT transportation drivers and 18 personal care aides and found no matches on an exclusion or suspension list

Criminal Background Checks

MCRHHAs and ODA certified Providers are required to request criminal background checks for employees providing direct services. Per Ohio Admin. Code § 5160-12-03, MCRHHAs are required to be certified for Medicare participation by the Ohio Department of Health in accordance with Chapter 3701-60, which contains rules outlining requirements for background checks and exclusionary periods for convictions. See Ohio Admin. Code §§ 3701-60-04, 3701-60-06 and 3701-60-07

PASSPORT providers are required to complete criminal record checks per Ohio Admin Code § 173-39-02, which links to compliance with Ohio Admin. Code §§ 173-9, and 173-38 and Ohio Rev. Code § 109.572.

We did not test provider qualifications for the PASSPORT chore services. We tested all other employees identified in the remaining services selected for examination for a criminal background check prior to the date of service. When we noted an employee with a conviction of a disqualifying offense we determined the exclusion period to verify no services were rendered by the employee during that period. We identified one aide with no background check and two aides with criminal convictions that prohibited them from rendering direct services during an exclusion period. See errors related to these three aides below.

Personal Care Aide Services Sample

In order to submit a claim for reimbursement, all individuals providing personal care aide services must obtain and maintain first aid certification from a class this is not solely internet-based and that includes hands-on training by a certified first aid instructor and a successful return demonstration of what was learned in the course. See Ohio Admin. Code § 5160-46-04(B)

We reviewed personnel records for the 18 personal care aides identified in the sample to determine if the aide had obtained and maintained the required first aid certification. We found one aide had a lapse in first aid certification, one aide completed on-line training only and one aide had no background check.

Provider Qualifications (Continued)

We reviewed 315 personal care aide services and identified 45 services rendered by an aide who was ineligible to render services on the date of service. These 45 errors are included in the improper payment of \$4,701.64.

PASSPORT Personal Care Services Sample

We reviewed personnel records for the 140 individuals identified in the PASSPORT personal care services sample and found two individuals had criminal convictions and the dates of service were within the required exclusion period. We identified two services rendered by an aide who was ineligible to render services on the date of service. These two errors are included in the improper payment of \$919.58.

PASSPORT Non-emergency Medical Transportation Sample

Before rendering services, drivers shall pass alcohol and drug tests, and pass a training course in first aid and CPR offered by the American Red Cross, the American Heart Association, the National Safety Council, Medic First Aid International, American Safety and Health Institute, or an equivalent organization approved by the ODA. See Ohio Admin. Code § 173-39.02.13

We reviewed personnel records for the 44 drivers identified in the sample and found one driver had no alcohol test and one driver had no drug test. We identified three services rendered by a driver who did not meet the qualifications to render services on the date of service. These three errors are included in the improper payment of \$5,365.00.

Recommendation:

The Provider should review the Ohio Medicaid rules and improve its internal controls to ensure all personnel meet applicable requirements prior to rendering direct care services. The Provider should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

B. Service Documentation

Personal Care Aide Services

For personal care aide services, we tested to determine if service documentation was maintained, contained the arrival and departure times of the practitioner rendering the service, contained a description of the services rendered or the tasks performed and included the dated signatures of the rendering provider and recipient or their authorized representative. See Ohio Admin. Code § 5160-45-10

We examined 315 personal care aide services and identified one error for billed units exceeding the documented duration. This one error is included in the improper payment amount of \$4,701.64.

PASSPORT Chore Service

For each chore service furnished, the Provider shall retain a record of the recipient's name, date of service, service description, units of service, name of each person in contact with the consumer, provider's signature, and recipient's signature. See Ohio Admin. Code § 173-39-02.5

We identified no errors with service documentation for chore services.

B. Service Documentation (Continued)

PASSPORT Personal Care Services Sample

For PASSPORT personal care services, we tested if service documentation was maintained and included a description of the interventions furnished, the recipient's signature, the provider's arrival and departure times, and the provider's written or electronic signature. See Ohio Admin. Code § 173-39-02.11

We examined 496 services and identified the following errors:

- 16 services in which the number of units paid exceeded the documented duration;
- 2 instances in which there was no description of the service;
- 4 services in which the recipient's signature was cloned (no original signature);
- 3 services in which the practitioner's signature was cloned (no original signature); and
- 1 instance in which there was no documentation to support the Medicaid payment.

These 26 errors are included in the improper payment of \$919.58.

PASSPORT Non-Emergency Medical Transportation Sample

Per Ohio Admin Code § 173-39-02.13, drivers shall record the recipient's name, pick-up and drop off points, date and times of the pick-up and drop off, driver's name and signature and obtain the recipient's signature. Non-emergency medical transportation is defined as a service that transports a recipient from one place to another for a non-emergency medical purpose.

The Provider's form had a line to record the start and stop time for each one-way transport. The form captured a round trip as two separate lines with a start and stop time for each leg. There were instances where drivers only included the time in and out for a one-way trip and wrote the word "wait" on the documentation indicating they waited at the location and then transported the recipient back from that location. We applied documentation reflecting this "wait" status for Medicaid payments for a round trip if the top of documentation had complete information for the trip locations and we did not identify errors for the lack of separate pick-up and drop off information for these transports. We examined 580 non-emergency medical transportation services and identified the following errors:

- 77 instances in which the number of trips billed exceeded the trips documented;
- 25 services in which the documentation did not include required elements;
- 10 services in which the recipient did not sign the service documentation;
- 10 services in which the transport was not for a non-emergency medical purpose;
- 8 services in which the driver could not be identified (missing, partial or illegible name);
- 5 services in which the documentation indicated the trip was canceled; and
- 4 instances in which there was no documentation to support the Medicaid payment.

Most of the 25 errors for incomplete documentation were due to no pick-up and/or drop off times. We did not identify an improper payment for these 25 errors. The remaining 114 errors are included in the improper payment of \$5,365.00.

Recommendation:

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

American Institute of Medical Solutions, LTD
Independent Auditor's Report on
Medicaid Provider Compliance

Official Response

The Provider was afforded an opportunity to respond to this examination report. The Provider declined an exit conference to discuss the results of this examination and also declined to submit an official response to the results noted above.

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OHIO AUDITOR OF STATE KEITH FABER



AMERICAN INSTITUTE OF MEDICAL SOLUTIONS

MONTGOMERY 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
MAY 23, 2019**