



OHIO AUDITOR OF STATE  
**KEITH FABER**





**CONTINENTAL HOME HEALTH CARE INC  
FRANKLIN COUNTY**

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# 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 HOME HEALTH AND WAIVER AIDE SERVICES**

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

RE: Continental Home Health Care Inc  
Ohio Medicaid Number: 2503802 and NPI: 1316008873

We were engaged to examine Continental Home Health Care Inc (Continental's) compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of select home health nursing and home health aide services and service documentation and provider qualifications related to the provision of personal care aide services during the period of July 1, 2015 through June 30, 2018.

Continental 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, federal statutes and rules, including the duty to maintain records supporting claims for reimbursement made by Ohio Medicaid. Management of Continental Home Health Care Inc is responsible for its compliance with the specified requirements.

Our responsibility is to express an opinion on Continental's compliance with the specified Medicaid requirements based on conducting the examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. An examination involves performing procedures to obtain evidence about whether the Continental 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. Our examination does not provide a legal determination on Continental's compliance with the specified requirements.

### ***Internal Control over Compliance***

Continental 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 Continental's internal control over compliance.

### ***Basis for Disclaimer of Opinion***

As described in the attached Compliance Examination Report, 37 other MCRHHAs billed for aide or nursing services for the same recipients on the same day as Continental during the examination period. In total, there were 62 recipients (13 percent) and 3,279 dates of service in which Continental was paid for the same home health service on the same date. In a test of a small number of these services, we found errors related to the lack of supporting documentation and billing practices that resulted in improper payments.

Continental Home Health Care Inc  
Independent Auditor's Report on  
Compliance with Requirements of the Medicaid Program

Continental reported that it worked with one home health agency to have its staff divide a visit into two visits with each visit being billed by one of the agencies. Continental's chief financial officer stated that this practice was to avoid paying staff overtime wages; however, this practice resulted in the Medicaid program paying for multiple base rates for a single shift.

As such we were unable to gain sufficient reliance on the documentation to determine Continental's compliance with the specified Medicaid requirements. Nor were we able to satisfy ourselves as to the Continental's compliance with these requirements by other examination procedures.

In other tests of Continental's documentation, we found that in a material number of instances personal care aide services were delivered by individuals that did not meet the first aid requirement; there was no documentation to support payments for home health nursing and home health aide services; and the incorrect modifier or procedure code was billed for home health nursing services.

***Disclaimer of Opinion***

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 Continental's compliance with the specified Medicaid requirements for the period of July 1, 2015 through June 30, 2018.

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 Continental's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$5,365.81. This finding plus interest in the amount of \$361.68 (calculated as of October 23, 2020) totaling \$5,727.49 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

October 23, 2020

## **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

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. See 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. According to Ohio Admin Code § 5160-12-01(E), 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 person or agency that has entered into a Medicaid Provider Agreement for the purpose of furnishing these services.

Continental is a MCRHHA and received payment of \$9,439,343 under the provider number examined for 188,069 fee-for-service home health and waiver services<sup>1</sup>. Continental is owned by Khadija Ayado and has three locations under the same provider number in Columbus, Mansfield and Springfield. There were also two other Medicaid numbers (0087607 and 2939315) in the Medicaid Information Technology System associated with the agency that were inactive during the examination period.

Khadija Ayado also owns Continental Home Care, Inc under Medicaid number 0197245 which received reimbursement of \$1,889 during the examination period for waiver services administered by the Ohio Department of Aging.

### **Purpose, Scope, and Methodology**

The purpose of this examination was to determine whether Continental'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 audit period and may be different from those currently in effect.

The scope of the engagement was limited to fee-for-service home health nursing, home health aide and personal care aide services as specified below for which Continental billed with dates of service from July 1, 2015 through June 30, 2018 and received payment. The personal care aide services were to recipients on the Ohio Home Care and Transitions Developmental Disabilities Waivers.

We received Continental's claims history from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We identified 116 services with dates that occurred during a reported inpatient stay. Of the 116 services, 108 had been selected for review by the ODM and two services were paid at zero. We selected the remaining six services to examine in their entirety (Inpatient Stay Exception Test). We then removed all claims paid at zero and the 108 claims previously selected by the ODM from the population.

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<sup>1</sup> Continental also received \$4,626,197 in managed care payments which were not included in the scope of our examination.

### **Purpose, Scope, and Methodology (Continued)**

We compared service dates to recipient dates of death and found three instances with a date of service after the recipient's date of death and selected these services to examine in their entirety (Date of Death Exception Test). These three services included home health nursing (G0154 and G0299) and one PASSPORT personal care service (PT624).

From the remaining population, we extracted select home health nursing services (skilled nursing – G0154; Registered nursing (RN) – G0299; Licensed Practice nursing (LPN) – G0300; and private duty nursing – T1000), home health aide services (G0156), and personal care aide services (T1019) billed under the Medicaid number 2503802. We separated the categories into three strata. We used a statistical sampling approach to examine services in order to facilitate a timely and efficient examination as permitted by Ohio Admin. Code § 5160-1-27(B)(1).

We developed a two-stage sampling approach for home health nursing, home health aide and personal care aide services. From the population of each stratum, we summarized the unique recipients and randomly selected 30 recipients. For each of the 30 recipients in each stratum, we randomly selected four recipient dates of service (RDOS). A RDOS is defined as all services for a given recipient on a specific date of service. If the Provider was paid for less than four RDOS, we selected all RDOS to examine. We then obtained the detailed service services in each of the selected RDOS.

During the compliance examination, we were made aware of a potential connection between Continental and 1 Amazing Home Health Care, LLC (Amazing). We inquired with Continental's Chief Financial Officer (CFO) regarding the relationship and he indicated that he was the CFO for both agencies and noted that the two agencies are located in the same building.

To determine if the two agencies were rendering services to the same recipients, we summarized the unique recipients that received services from Continental during the examination period. We then obtained the services paid to Amazing for these same 491 recipients from the database of services billed to and paid by Ohio's Medicaid program.

We found 53 recipients that received services from both agencies during the examination period. Upon our inquiry, the CFO indicated that to avoid paying overtime hours, service time was split with a portion of the duration billed by each agency.

We then searched the claims history for services rendered by any other MCRHHAs to the 491 recipients billed by Continental. We identified 37 other MCRHHAs (including Amazing) billing for aide or nursing services rendered to the same recipients on the same day as Continental during the examination period. In total, there were 62 recipients (13 percent) and 3,279 dates of service in which Continental was paid for the same home health service on the same date as another MCRHHA.

We selected four<sup>2</sup> agencies and judgmentally selected the following:

- 20 dates of service among six recipients from Amazing;
- 6 dates of service among two recipients from Constant Care Home Health Services;
- 5 dates of service for one recipient from 24-Seven Home Health Care; and
- 5 dates of service for one recipient from Interim Healthcare of Dayton.

We contacted these four agencies and requested the supporting documentation. We also obtained documentation for the same dates from Continental. The exception tests and calculated sample sizes are shown in **Table 1**.

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<sup>2</sup> Constant Care Home Health (Provider # 0097653); Interim Healthcare of Dayton (Provider # 0485916); 24-Seven Home Health Care (Provider # 3158685); and 1 Amazing Home Health Care, LLC (Provider #0097826)



**Purpose, Scope, and Methodology (Continued)**

<b>Table 1: Exception Tests and Sample Sizes</b>			
<b>Universe</b>	<b>Population Size</b>	<b>Sample Size</b>	<b>Selected Services</b>
<b>Exception Tests:</b>			
Services After Date of Death (PT624, G0154, G0299)	3		3
Inpatient Stay (G0154)	6		6
Services Rendered by Multiple Providers (G0154, G0156, G0299, G0300, T1002, T1019)	8,104		98 <sup>1</sup>
<b>Samples:</b>			
Home Health Nursing (G0154, G0299, G0300, T1000)	45,266 RDOS	84 RDOS	116
Home Health Aide (G0156)	59,229 RDOS	91 RDOS	136
Personal Care Aide (T1019)	35,786 RDOS	103 RDOS	132
<b>Total</b>			<b>491</b>

<sup>1</sup> Breakdown of the 98 services: 53 were billed by Continental and 45 by the other four agencies.

A notification letter was sent to Continental setting forth the purpose and scope of the examination. During the entrance conference, Continental described its documentation practices and billing process. During fieldwork, we reviewed service documentation and personnel records. We sent preliminary results to Continental and it subsequently submitted additional documentation which we reviewed for compliance prior to the completion of our fieldwork.

**Results**

The summary results of the compliance examination are shown in **Table 2**. While certain services had more than one error, only one finding was made per service.

The noncompliance and basis for the findings is discussed below in more detail. These results reflect only the services paid to Continental. See **Matter for Attention** for information on services paid to the additional four agencies.

<b>Table 2: Results</b>				
<b>Universe</b>	<b>Services Examined</b>	<b>Non-compliant Services</b>	<b>Non-compliance Errors</b>	<b>Improper Payment</b>
<b>Exception Tests:</b>				
Date of Death	3	3	3	\$123.52
Inpatient Stay	6	1	1	\$37.90
Services Rendered by Multiple Providers	53	5	5	\$246.06
<b>Samples:</b>				
Home Health Nursing	116	30	31	\$1,074.65
Home Health Aide	136	18	19	\$671.70
Personal Care Aide	132	46	47	\$3,211.98
<b>Total</b>	<b>446</b>	<b>103</b>	<b>106</b>	<b>\$5,365.81</b>

## **A. Provider Qualifications**

### *Exclusion or Suspension List*

Per Ohio Admin. Code § 5160-1-17.2(H), 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 identified 23 nurses and 78 aides in the service documentation for the selected services and compared their names to the Office of Inspector General exclusion database and the ODM's exclusion or suspension list. We found no matches on an exclusion or suspension list. We also compared identified administrative staff names to the exclusion or suspension list and found no matches.

### *Nursing Services*

According to Ohio Admin. Code § 5160-12-01(G), home health nursing requires the skills of and is performed by either an RN or a LPN at the direction of a RN.

Based on the information from the Ohio e-License Center website, the licenses for 22 of the 23 nurses were current and valid on the first date of service found in the sample and were active during the remainder of the examination period. We found one nurse in which the license expired during the examination period (and remains inactive).

### *Home Health Nursing Services Sample*

The 136 services examined contained one service rendered by a nurse who did not have a current and valid license. This error is included in the improper payment of \$1,074.65.

### *Personal Care Aide Services*

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 that 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) and 5160-41-22(B)

Sixteen of the 45 personal care aides (36 percent) did not have the required first aid certification for all or part of the examination period. Specifically, eight aides had no first aid certification, six aides rendered services prior to having first aid certification and two aides completed on-line training only.

### *Personal Care Aide Services Sample*

The 132 services examined contained 41 services (31 percent) rendered by aides who did not meet the first aid certification requirements. These errors are included in the improper payment of \$3,211.98.

## **Recommendation**

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

## **B. Service Documentation**

The MCRHHA must maintain documentation of home health services that includes, but is not limited to, clinical records and time keeping that indicate the date and time span of the service and the type of service provided. See Ohio Admin. Code § 5160-12-03(B)(9)

For personal care aide services, the provider must maintain and retain all required documentation including, but not limited to, documentation of tasks performed or not performed, arrival and departure times and the dated signatures of the provider and the recipient or authorized representative verifying the service delivery upon completion of service delivery. See Ohio Admin. Code §§ 5160-46-04(B)(8) and 5160-41-22(B)

For errors where the number of units billed exceeded the documented duration, the improper payment was based on the unsupported units.

### *Date of Death Exception Test*

Continental lacked service documentation to support all of the three services examined. We verified the date of deaths with external sources including published obituaries and the Ohio Department of Health. These errors resulted in an improper payment of \$123.52.

### *Inpatient Stay Exception Test*

We found these services were rendered on the date of an inpatient admission or the date of discharge from an inpatient stay. Continental lacked service documentation to support one of the six services. This error resulted in an improper payment of \$37.90.

### *Services Rendered by Multiple MCRHHAs Exception Test*

We examined dates of service in which payment was made on behalf of the same recipient for the same type of service to four MCRHHAs in addition to Continental. Of the 53 services paid to Continental, we found five instances in which there was no supporting documentation to support the payment and identified an improper payment for these five services of \$246.06.

### *Home Health Nursing Services Sample*

The 116 services examined contained the following errors:

- 18 services (16 percent) in which there was no documentation to support the payment;
- 7 services in which the incorrect modifier or procedure code was billed;
- 2 services in which the units billed exceeded the documented duration; and
- 1 service in which the duration was not documented.

These 28 errors are included in the improper payment of \$1,074.65.

### *Home Health Aide Services Sample*

The 136 services examined contained 18 services (13 percent) in which there was no documentation to support the payment. These errors are included in the improper payment of \$671.70.

### *Personal Care Aide Services Sample*

The 132 services examined contained five services in which there was no documentation to support the payment and one service in which the units billed exceeded the documented duration. These six errors are included in the improper payment of \$3,211.98.

**B. Service Documentation (Continued)**

**Recommendation**

Continental should ensure that documentation is complete and accurate prior to submitting claims for reimbursement and that the correct procedure code is billed. Continental should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

**C. Authorization to Provide Services**

All home health providers are required by Ohio Admin. Code § 5160-12-03 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.

*Home Health Nursing Services Sample*

The 116 services examined contained two services in which there was no plan of care to support the authorized services. These errors are included in the improper payment of \$1,074.65.

*Home Health Aide Services Sample*

The 136 services examined contained one service in which there was no plan of care to support the authorized services. This error is included in the improper payment of \$671.70.

**Recommendation**

Continental should establish a system to ensure the signed plans of care are obtained prior to submitting claim for services to the ODM. Continental should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

**Matter For Attention**

The Medicaid claims data shows 37 MCRHHAs with payments for the same type of service to the same recipient on the same day as Continental during the examination period. We obtained documentation for services associated with four home health agencies: 1 Amazing Home Health Care, LLC; Constant Care Home Health; Interim Healthcare of Dayton; and 24-Seven Home Health Care. We obtained documentation for total of 98 services. The breakdown of services per agency is in **Table 3**.

<b>Table 3: Multiple Providers Exception Test</b>	
<b>Agency</b>	<b>Services</b>
Continental Home Health Care	53
1 Amazing Home Health Care, LLC	25
24-Seven Home Health Care	9
Interim Healthcare Of Dayton	5
Constant Care Home Health	6
Total	98

### **Matter For Attention (Continued)**

The following issues were identified in the documentation for these 98 services:

- 9 instances in which there was no supporting documentation to support the payment for 24-Seven Home Health Care services<sup>3</sup>;
- 5 instances in which there was no supporting documentation to support the payment for Continental Home Health Care Inc services;
- 3 instances in which two aides from different agencies rendered consecutive shifts with no documented continuity of care;
- 2 instances in which there was no supporting documentation to support the payment for Constant Care Home Health;
- 1 instance in which there was no supporting documentation to support the payment for 1 Amazing Home Health Care, LLC services; and
- 1 instance in which there was an overlap of time between two aides from different agencies.

As a follow up to Continental's practice of visits being split between it and Amazing, we noted eight dates of service involving two recipients in which a single shift was billed as separate shifts by the two agencies. These eight dates resulted in an overpayment of \$94.29. We summarized all dates of service for each of the two recipients during the examination period and based on the payment differential, we estimated a potential overpayment for these two recipients to be over \$5,800.

In addition, we noted that the 45 services paid to the four additional agencies also contained nine instances for 24-Seven Home Health Care in which there was no plan of care to support the service and two instances for Amazing in which there was no plan of care to support the service.

### **Recommendation**

ODM should further investigate the practice of multiple agencies rendering the same service on the same date to ensure recipients are receiving the proper continuity and coordination of care. In addition, ODM should further investigate the practice of Continental and Amazing of splitting visits to bill additional base rates for one continuous shift.

### **Official Response**

Continental responded to the potential overpayment for two recipients related to the practice of billing one continuous visit as separate shifts. Continental indicated that for one recipient it billed two shifts for one continuous visit due to the billing limits for state plan home health aide services (procedure code G0156) as the Medicaid claims processing system will not allow for more than four hours of G0156 per visit. In addition, for the second recipient, Continental stated it billed two shifts for one continuous visit as this was mandated by the approved All Services Plan.

### **Auditor of State Conclusion**

Ohio Admin. Code § 5160-12-01 states that a home health visit should not exceed four hours except for private duty nursing. Continental's response indicates that the intent of its billing practice was to avoid an edit in the Medicaid billing system related to this four-hour limitation. There is no provision in the rule, and no authorization in this recipient's plan of care, to exceed this Medicaid requirement. Also, the paid claim data for this recipient shows that Continental at times split a four-hour shift into two two-hour shifts which is inconsistent with the response.

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<sup>3</sup> The current owner of 24-Seven Home Health Care stated that the agency was purchased in November 2017 and patient records were not included in the sale. We contacted the agency's previous owner who stated he had no record of the recipient requested.

Continental Home Health Care Inc  
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**Auditor of State Conclusion (Continued)**

In addition, the all services plan included with the response for the recipient enrolled in a Medicaid waiver indicated that both Continental and Amazing will provide services; however, it documents that visits should be provided at different times of the day and not in one continuous shift.

After reviewing the official response, we maintain that our results and recommendations are valid.

# OHIO AUDITOR OF STATE KEITH FABER



**CONTINENTAL HOME HEALTH CARE**

**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 11/10/2020**

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[www.ohioauditor.gov](http://www.ohioauditor.gov)