



OHIO AUDITOR OF STATE
KEITH FABER



**CONFIDENTIAL HEALTH SERVICES LLC
FRANKLIN COUNTY**

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OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit
88 East Broad 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 AIDE SERVICES

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

RE: Confidential Health Services LLC
Ohio Medicaid Number: 0105658 NPI: 1861732950

We examined Confidential Health Services LLC (the Provider's) compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of 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, 2018 through June 30, 2020.

We also selected home health nursing services and examined compliance of these services in terms of provider qualifications, documentation and service authorization.

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, federal statutes and rules, including the duty to maintain records supporting claims for reimbursement made by Ohio Medicaid. Management of Confidential Health Services LLC is responsible for its compliance with the specified requirements. The accompanying Compliance Examination Report identifies the specific requirements examined. 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 opinion. Our examination does not provide a legal determination on the Provider's compliance with the specified requirements.

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, personal care aide services were delivered by individuals who did not complete the hands on training in the area of first aid as required.

In addition, in response to errors identified in the examination, the Provider submitted conflicting documentation by creating new documents to address the non-compliance.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the Provider has complied, in all material respects, with the aforementioned requirements of home health aide and personal care aide services for the period of July 1, 2018 through June 30, 2020.

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 \$1,064.55. This finding plus interest in the amount of \$30.33 (calculated as of June 29, 2021) totaling \$1,094.88 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 Provider, 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

June 29, 2021

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. 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 (MCHHA) 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 purposes of furnishing these services.

The Provider is a MCHHA and received payment of \$797,177 under the provider number examined for 12,160 fee-for-service home health and waiver services. The Provider also received over \$800,000 in managed care payments¹ which were not included in the scope of our examination. The Provider has one location in Columbus.

The Provider had two additional Medicaid provider numbers (0114279 and 0114403) which became inactive during the examination period. There were no payments associated with these provider numbers in the Medicaid database.

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether the Provider'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.

The scope of the engagement was limited to home health nursing, home health aide and personal care aide services as specified below for which the Provider billed with dates of service from July 1, 2018 through June 30, 2020 and received payment.

We obtained 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 and managed care encounters.

From the total paid services population, we extracted all home health aide (procedure code G0156) and personal care aide (T1019) services into separate files. We summarized each file by recipient date of service (RDOS). An RDOS is defined as all services for a given recipient on a specific date of service. 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 selected a simple random sample from each of these files. If other aide or homemaker/personal care services were provided on the sampled RDOS, we included those services in our testing. The personal care aide services examined were to recipients on the Ohio Home Care Waiver.

¹ Payment data from the Medicaid Information Technology System.

Purpose, Scope, and Methodology (Continued)

From the remaining population, we extracted all home health nursing (registered nurse (RN) nursing – G0299 and licensed practical nurse (LPN) nursing – G0300) services into separate files for each procedure code. We summarized each file by RDOS and randomly selected 30 RDOS from each file.

The calculated sample sizes and additional selected services are shown in **Table 1**.

Table 1: Sample Sizes			
Universe	Population Size	Sample Size	Selected Services
Samples			
Home Health Aide Services (G0156)	4,108 RDOS	98 RDOS	173
Other homemaker/personal care services (same day)			<u>20</u>
Total Home Health Aide and Other Services			193
Personal Care Aide Services (T1019)	1,712 RDOS	95 RDOS	150
Additional Services			
Home Health Nursing Services:			
RN Nursing (G0299)	247 RDOS	30 RDOS	34
LPN Nursing (G0300)	<u>130 RDOS</u>	<u>30 RDOS</u>	<u>40</u>
Total for Home Health Nursing Services	377 RDOS	60 RDOS	74
Total	6,197 RDOS	253 RDOS	417

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 billing process. During fieldwork, we reviewed service documentation and personnel records. We sent preliminary results to the Provider and it subsequently submitted additional documentation which we reviewed for compliance 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	Services Examined	Non-compliant Services	Non-compliance Errors	Improper Payment
Samples				
Home Health Aide Services	173	15	15	\$706.05
Other homemaker/personal care services	20	1	1	\$58.92
Personal Care Aide Services	150	90	96	\$226.27
Additional Services				
Home Health Nursing Services	74	3	3	\$73.31
Total	417	109	115	\$1,064.55

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 four nurses and 20 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 the exclusion or suspension list. We also compared identified administrative staff 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 an LPN at the direction of an RN. Based on the information from the Ohio e-License Center website, the licenses for the four nurses were current and valid on the first date of service in the sample and were active during the remainder of the examination period.

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

Three of the seven personal care aides (43 percent) did not have the required first aid certification for all or part of the examination period. Specifically, two aides completed on-line training only and one aide rendered services prior to obtaining first aid certification.

Personal Care Aide Services Sample

The 150 services examined contained 84 services (56 percent) rendered by aides who did not meet the first aid certification requirement. Two of the 84 services were rendered by an aide prior to obtaining the required certification. These two errors are included in the improper payment of \$226.27.

We did not identify overpayments for the remaining 82 instances in which the rendering aide's first aid certification was solely internet based as beginning on December 10, 2020, the Ohio Admin. Code § 5160-46-04 was revised to allow for solely internet based training.

The Provider indicated that the personal care aides with training that was internet based only was an oversight and they were aware of the hands-on training component.

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

The MCHHA must maintain documentation of home health services that includes, but not limited to, clinical and time keeping records indicating 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

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

Home Health Aide Services Sample

The 173 home health aide services in the sample contained the following errors:

- 6 instances in which the units billed exceeded the documented duration;
- 5 instances in which the Provider re-submitted documentation in which the time in and out had been written in or submitted documentation that contradicted the original service documentation received and could not be relied upon;
- 3 instances of services overlapping with other services for the same recipient on the same date; and
- 1 instance in which there was no documentation to support the payment.

These 15 errors resulted in an improper payment of \$706.05.

In addition, we noted six instances in which the units billed exceeded the documented duration for a shift, but were supported in total for the date of service. As a result, it appears services could be billed based on a schedule rather than the actual services rendered.

There were also 20 homemaker/personal care (waiver) services (procedure codes DD244, MR940 and MR970) billed on the same day as the sampled home health aide services. There was one instance in which there was no documentation to support the payment. This resulted in an improper payment of \$58.92.

The documentation for the remaining 19 services did not contain the time in or out of the service. Homemaker personal care provided to individuals on two of the waivers² administered by the Department of Developmental Disabilities were required to have electronic visit verification (EVV) data submitted as of September 26, 2019. We inspected EVV data for the six services that occurred after this implementation date and found that only three were validated by EVV.

Accordingly, we were able to confirm separate visits for the three dates reported in the EVV system; however, as the Provider did not consistently submit EVV data or document the time in or out on its service notes, we were unable to confirm that there were no overlapping times (visits) for the remaining services.

The Provider indicated that the Department of Developmental Disabilities does not require the beginning and ending times of service; however, the rules for these services does require that documentation for homemaker/personal care services include the times the delivered service started and stopped. See Ohio Admin. Code § 5123-9-30(E)(12) We did not associate an improper payment for these instances of non-compliance.

² The level one waiver and the individual options waiver. See Ohio Admin. Code § 5160-1-40.

B. Service Documentation (Continued)

Personal Care Aide Services Sample

The 150 services examined contained the four instances in which the units billed exceeded the documented duration and two instances in which there was no service documentation. These six errors are included in the improper payment of \$226.27.

Additionally, there were five instances in which the documentation was not signed by the aide, but the aide's name was hand written on the form. We verified through EVV data that the documented name matched the identifier in the EVV data. There was also one instance in which the time out was not documented; however, we compared the documentation to the EVV data and found that the reported time out entered in the EVV system was consistent with the number of units billed. We did not associate an improper payment with these instances of non-compliance.

We further noted three additional instances in which the units billed for the visit exceeded the documented duration; however, we verified that the total paid units for the day were supported. We did not associate an improper payment for these errors.

Home Health Nursing Services Sample

The 74 services examined contained two instances in which the units billed exceeded the documented duration and one instance in which the incorrect procedure code was billed resulting in an overpayment. These three errors resulted in an improper payment of \$73.31.

Recommendation

The Provider 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, the Provider should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement.

We also recommend the Provider seek technical assistance to ensure it is properly documenting homemaker/personal care services and that the ODM monitor the Provider for compliance.

Additionally, we recommend the Provider take steps to consistently utilize EVV as required by the Medicaid program.

The Provider 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(B)(3)(b) 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.

All of the sampled home health aide and home health nursing services were authorized by a signed plan of care. We did not test service authorization for waiver services.

Official Response

The Provider declined to submit an official response to the results noted above.

OHIO AUDITOR OF STATE KEITH FABER



CONFIDENTIAL HEALTH SERVICES LLC

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 7/29/2021

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

This report is a matter of public record and is available online at
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