



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit  
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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO SELECT HOME HEALTH SERVICES

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

RE: Beyond Healthcare & Education, LLC  
Ohio Medicaid Number: 0237221 NPI: 1811343825

We examined compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of private duty nursing services and provider qualifications and service documentation related to the provision of personal care aide services during the period of July 1, 2019 through June 30, 2021 for Beyond Healthcare & Education, LLC (Beyond Healthcare).

In addition, we tested instances in which two recipients received services from Beyond Healthcare and two other home health agencies on the same date of service, one instance in which a recipient was billed with 60 hours of services on a single day, and one instance in which a service was rendered while the recipient was potentially a hospital inpatient.

Beyond Healthcare 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. Beyond Healthcare is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on Beyond Healthcare'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 Beyond Healthcare complied, in all material respects, with the specified requirements detailed in the Compliance Section. We are required to be independent of Beyond Healthcare 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 Beyond Healthcare 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 modified opinion. Our examination does not provide a legal determination on Beyond Healthcare's compliance with the specified requirements.

***Internal Control over Compliance***

Beyond Healthcare is responsible for establishing and maintaining effective internal controls 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 Beyond Healthcare's internal controls over compliance.

***Basis for Qualified Opinion***

Our examination disclosed material non-compliance with provider qualifications for personal care aides; the requirement to maintain records necessary to support the payment for personal care aide services; and to submit claims only for services actually performed (overbilled units) for private duty nursing.

***Qualified Opinion on Compliance***

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, Beyond Healthcare complied, in all material respects, with the aforementioned requirements of private duty nursing services and personal care aide services for the period of July 1, 2019 through June 30, 2021.

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

We identified improper Medicaid payments in the amount of \$8,467.44. This finding plus interest in the amount of \$432.07 (calculated as of October 17, 2022) totaling \$8,899.51 is due and payable to the Department upon its adoption and adjudication of this examination report. Services billed to and reimbursed by the Department, 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 Beyond Healthcare, 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.



Keith Faber  
Auditor of State  
Columbus, Ohio

October 17, 2022

## COMPLIANCE SECTION

### 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 for the program are specified in the Ohio Administrative Code and the Ohio Revised Code. 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).

Beyond Healthcare is an accredited home health agency and received payment of \$2,539,306 under the provider number examined for 13,044 fee-for-service claims. Beyond Healthcare also received \$97,754 for 1,210 managed care claims<sup>1</sup> which were not included in the scope of the examination.

### Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Beyond Healthcare'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 fee-for-service home health services for recipients on an Ohio Home Care Waiver as specified below for which Beyond Healthcare billed with dates of service from July 1, 2019 through June 30, 2021 and received payment.

We obtained Beyond Healthcare'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 claims. From the total paid services population, we identified and selected the following services in the order listed:

- Services billed by Beyond Healthcare and a another home health agency (Agency One) for the same recipient on the same date of service to examine in their entirety (Services on the Same RDOS<sup>2</sup> as Agency One Exception Test);
- From the remaining population, services billed for one recipient for 240 units (60 hours) on a single day to examine in their entirety (Recipient with 240 Units on an RDOS Exception Test);
- From the remaining population, services billed by Beyond Healthcare and another home health agency (Agency Two) for the same recipient on the same date of service with a combined total of 148 units billed, to examine in their entirety (Services on the Same RDOS as Agency Two with Combined Total of 148 Units Exception Test);
- From the remaining population, a random non-statistical RDOS sample of 60 private duty nursing services (Private Duty Nursing Services Sample); and
- From the remaining population, a random non-statistical RDOS sample of 60 personal care aide services (Personal Care Aide Services Sample).

The exception tests and calculated sample sizes are shown in **Table 1**.

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<sup>1</sup> Payment data from the Medicaid Information Technology System.

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

Beyond Healthcare & Education, LLC  
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<b>Table 1: Exception Tests and Samples</b>			
<b>Universe</b>	<b>Population Size</b>	<b>Sample Size</b>	<b>Selected Services</b>
<b>Exception Tests</b>			
Services on the Same RDOS as Agency One (T1000)			29
Recipient with 240 units on an RDOS (T1000, T1003)			6
Services on the Same RDOS as Agency Two with Combined Total of 148 Units (T1000, T1019)			4
Potential Service During Inpatient Stay (T1000)			1
<b>Samples</b>			
Private Duty Nursing Services (T1000)	2,624 RDOS	60 RDOS	73
Personal Care Aide Services (T1019)	2,721 RDOS	60 RDOS	77
<b>Total</b>			<b>190</b>

A notification letter was sent to Beyond Healthcare setting forth the purpose and scope of the examination. During the entrance conference, Beyond Healthcare described its documentation practices and billing process. During fieldwork, we obtained an understanding of the electronic health record system used, reviewed service documentation and verified professional licensure.

We sent preliminary results to Beyond Healthcare 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.

<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>				
Services on the Same RDOS as Agency One	29	15	15	\$3,714.82
Recipient with 240 units on an RDOS	6	5	5	\$1,529.85
Services on the Same RDOS as Agency Two with Combined Total of 148 Units	4	3	3	\$517.90
Potential Service During Inpatient Stay	1	1	1	\$431.08
<b>Samples</b>				
Private Duty Nursing Services	73	9	11	\$1,798.13
Personal Care Aide Services	77	14	15	\$475.66
<b>Total</b>	<b>190</b>	<b>47</b>	<b>50</b>	<b>\$8,467.44</b>

## **A. Provider Qualifications**

### *Exclusion or Suspension List*

Per Ohio Admin. Code § 5160-1-17.2(H), in signing the Medicaid provider agreement, a 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 39 practitioners in the service documentation for the selected services and compared their names to the Office of Inspector General exclusion database and the Department's exclusion/suspension list. We also compared the identified owner and administrative staff names to the same database and exclusion/suspension list. We found no matches.

### *Private Duty Nursing Services*

According to Ohio Admin. Code § 5160-12-02 (A), private duty nursing services are performed by either a registered nurse (RN) or a licensed practical nurse (LPN) at the direction of a registered nurse. Based on the eLicense Ohio Professional Licensure System, the licenses for the 25 nurses were current and valid on the first date of service in our selected services and were valid during 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. See Ohio Admin. Code § 5160-46-04.

We found that out of the 15 personal care aides tested, one rendered services prior to obtaining first aid certification or one rendered services after her certification expired.

### *Personal Care Aide Sample*

The 77 services examined contained eight services rendered by an aide who did not meet the first aid requirement on the date of service. These eight errors were included in the improper payment of \$475.66.

## **Recommendation**

Beyond Healthcare should ensure all personnel meet applicable requirements prior to rendering direct care service. Beyond Healthcare should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

## **B. Service Documentation**

All Medicaid providers are required to submit claims only for services actually performed and meet requirements that include, but are not limited to, disclosing the type, extent and duration of services provided to Medicaid recipients. See Ohio Admin. Code §§ 5160-1-17.2(A) and 5160-1-27(A)<sup>3</sup>. We applied these requirements to all services examined.

We obtained service documentation from Beyond Healthcare and compared it to the required elements. We also compared units billed to documented duration.

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<sup>3</sup> Providers of personal care aide services in the Ohio Home Care Waiver are required to document the tasks performed, arrival and departure times, and the dated signatures of the provider and individual or the individual's authorized representative, verifying the service delivery upon completion of service delivery. See Ohio Admin. Code § 5160-46-04(A)(9).

**B. Service Documentation (Continued)**

For errors where the number of units billed exceeded the documented duration, the improper payment was based on the unsupported units. For services on the same RDOS as another agency, we obtained documentation from the other agency and compared the time in and time out to time in and time out on Beyond Healthcare's documentation to determine if there were overlaps in time.

*Services on the Same RDOS as Agency One Exception Test*

The 29 services examined contained 14 instances (48 percent) in which there was no documentation to support the payment and one instance in which the documentation did not include the tasks performed. These 15 errors resulted in an improper payment amount of \$3,714.82.

We compared 27 service documents provided by Agency One to the 15 services with documentation from Beyond Healthcare and we noted no instances of overlapping service times.

*Recipient with 240 units on an RDOS Exception Test*

The six services examined contained four instances (67 percent) in which there was no documentation to support the payment and one instance in which the documentation did not include the tasks performed. These five errors resulted in an improper payment amount of \$1,529.85.

*Services on the Same RDOS as Agency Two with Combined Total of 148 Units Exception Test*

The four services examined contained three instances (75 percent) in which there was no documentation to support the payment. These three errors resulted in an improper payment amount of \$517.90.

We compared two service documents provided by Agency Two to the one service with documentation from Beyond Healthcare and we noted no instance of overlapping service times.

*Potential Service During Inpatient Stay Exception Test*

We confirmed the date of admission and discharge with the hospital and noted the recipient was not an inpatient on the date of service; however, the documentation for this one service did not include the tasks performed. This one error resulted in an improper payment amount of \$431.08.

*Private Duty Nursing Services Sample*

The 73 services examined contained five instances (seven percent) in which the units billed were not supported by the documented duration, three instances in which the service documentation did not include the type and extent of services performed and one instance in which there was no service documentation to support the payment. These nine errors are included in the improper payment amount of \$1,798.13.

*Personal Care Aide Services Sample*

The 77 services examined contained the following errors:

- 4 instances (5 percent) in which there was no service documentation to support the payment;
- 1 instance in which the service documentation did not include tasks performed;
- 1 instance in which the service documentation did not indicate a time-out; and
- 1 instance in which units billed were not supported by the documentation duration.

These seven errors are included in the improper payment of \$475.66.



**B. Service Documentation (Continued)**

**Recommendation**

Beyond Healthcare should implement a quality review process to ensure that documentation is present, complete and accurate prior to submitting claims for reimbursement. Beyond Healthcare should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

We identified other agencies providing home health services to the same recipients during same time period as Beyond Healthcare and tested documentation from two of these other agencies. Our results indicated that for a majority of the selected payments, Beyond Healthcare did not maintain documentation to support its payments. Based on these results, we recommend the Department perform additional reviews of payments made to Beyond Healthcare when another agency is paid for similar services with the same date of service. We provided the names of the two other agencies tested in this examination along with the names of other agencies with a similar billing pattern to the Department under separate cover.

**C. Authorization to Provide Services**

All home health providers are required in part 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.

We obtained plans of care from Beyond Healthcare and confirmed there was a plan of care that covered the date of service examined, authorized the type of service and was signed by a physician.

*Private Duty Nursing Services Sample*

The 73 services examined contained two instances in which there was no plan of care to authorize the service. These two errors are included in the improper payment amount of \$1,798.13.

We did not examine authorization to provide services for the services in the exceptions tests and personal care aide services sample.

**Recommendation**

We recommend that Beyond Healthcare establish a system to ensure that signed plans of care are obtained prior to submitting claim for services to the Department. Beyond Healthcare should address this issue to ensure compliance with Medicaid rules and avoid future findings.

# OHIO AUDITOR OF STATE KEITH FABER



**BEYOND HEALTHCARE & EDUCATION, 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 12/13/2022**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)