



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 SERVICES

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

RE: Divine Home Health Care LLC
Ohio Medicaid Numbers: 3046199 and 3077076 NPI: 1336383561

We examined compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of home health aide and home health registered nurse (RN) services during the period of July 1, 2018 through June 30, 2020 for Divine Home Health Care LLC (Divine).

In addition, we tested instances in which recipients received more than 24 hours of care in a day, as well as, all personal care services reimbursed on behalf of the same recipient and date of service as the sampled home health aide services. We also tested payments for select home health skilled therapy services. Finally, we compared electronic visit verification (EVV) data to all paid services to test compliance with Ohio Admin. Code § 5160-1-40.

Divine 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. Divine is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on Divine'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 Divine complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Divine 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 Divine 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 Divine's compliance with the specified requirements.

Internal Control over Compliance

Divine 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 Divine's internal control over compliance.

Basis for Qualified Opinion

Our examination disclosed that, in a material number of instances, Divine was not compliant with the requirement in Ohio Admin. Code § 5160-1-40 to submit EVV data for its home health visits.

Qualified Opinion on Compliance

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

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

We identified improper Medicaid payments in the amount of \$966.38. This finding plus interest in the amount of \$76.46 (calculated as of July 20, 2022) totaling \$1,042.84 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 Divine, 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

July 20, 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).

Divine is a Medicare certified home health agency and received payment of approximately \$3.4 million under the provider number examined for 64,284 fee-for-service home health and waiver services. Divine also received over \$8 million in managed care payments¹ which were not included in the scope of the examination.

Divine has a second active Medicaid number (3077076) that is identified as a waiver services organization. From this provider number, we tested instances in which waiver aide services were reimbursed on behalf of the same recipient and date of service as the above sampled home health aide services.

The owners of Divine Home Health Care also own home health agencies located in Cincinnati, Ohio and Chandler, Arizona.

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Divine'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 services as specified below for which Divine billed with dates of service from July 1, 2018 through June 30, 2020 and received payment.

We obtained Divine'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 identified and selected the following services:

- Two recipients with greater than 96 units (24 hours) in total in a day to examine in their entirety (Recipients with Greater than 96 Units in a Day Exception Test);
- A random sample of 60 skilled therapy services including physical therapy (G0151), occupational therapy (G0152) and speech therapy (G0153);
- After summarizing RN services (G0299) by recipient date of service (RDOS)², we selected a random sample of 60 RDOS and obtained the detailed aide services on these RDOS; and
- After summarizing all home health aide services (G0156) by RDOS, we selected a statistical random sample of 96 RDOS and obtained the detailed aide services on these RDOS. We also selected all waiver services billed on the same RDOS which included homemaker/personal care in the individual options and level one waivers (MR940 and MR970) and personal care in the PASSPORT waiver (PT624).

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

¹ Payment data from the Medicaid Information Technology System.

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

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Table 1: Exception Test and Samples			
Universe	Population Size	Sample Size	Selected Services
Exception Test			
Recipients with Greater than 96 Units in a Day (G0156 and personal care aide (T1019))			3
Samples			
Skilled Therapy Services (G0151, G0152, G0153)	2,125	58	58
RN Nursing Services (G0299)	2,145 RDOS	60 RDOS	60
Home Health Aide Services (G0156)	25,919 RDOS	96 RDOS	131
Waiver Aide Services (MR940, MR970, PT624)			55
Total Aide Services			186
Total			307

A notification letter was sent to Divine setting forth the purpose and scope of the examination. During the entrance conference, Divine 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 Divine 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
Exception Test				
Recipients with Greater than 96 Units in a Day	3	3	3	\$906.96
Samples				
Skilled Therapy Services	58	0	0	\$0.00
RN Nursing Services	60	0	0	\$0.00
Home Health Aide Services	131	3	3	\$54.93
Other Waiver Aide Services	55	1	1	\$4.49
Total Aide Services	186	4	4	\$59.42
Total	307	7	7	\$966.38

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.

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We identified 80 practitioners in the service documentation for the selected services and compared their names to the Office of Inspector General (OIG) exclusion database and the Department's exclusion/suspension list. We also compared identified owner and administrative staff names to the same database and exclusion/suspension list. We found no matches during our examination period.

We noted one aide was excluded by the Department as of November 2, 2020 and by the OIG as of November 18, 2021, after the examination period. Divine indicated that the aide was terminated upon notification of the exclusion.

Skilled Therapy and Nursing Services

According to Ohio Admin. Code § 5160-12-01(G), home health nursing and skilled therapy services require the skills of and be performed by a licensed practitioner. Based on the Ohio e-License Center website, the licenses for the 14 nurses and 20 skilled therapists were current and valid on the first date of service in our selected services and were valid during the examination period.

B. Service Documentation

A Medicare certified home health agency must maintain documentation of home health services that includes, but is not limited to, clinical and time keeping records 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).

We obtained service documentation from Divine and compared it to the required elements. We also compared units billed to documented duration and compared services by recipient and the rendering practitioner to identify any overlapping services. For errors where the number of units billed exceeded the documented duration, the improper payment was based on the unsupported units.

All selected skilled therapy³ and RN services examined contained the required elements and we found no variances in the units billed.

Recipients with Greater than 96 Units in a Day Exception Test

These exception test included two personal care aide services (procedure code T1019) and one home health aide service (G0156). Each of these services is billed with one unit equaling 15 minutes of service. For all three services examined, the units billed did not match the documented duration.

The two personal care aide services were billed with total of 112 units (28 hours of service); however the documentation supported 32 units (eight hours). And one home health aide service was billed at 169 units (42.3 hours); however, the documentation supported four hours.

Divine indicated that this was due to a billing error. These three errors resulted in an improper payment of \$906.96.

Home Health Aide Services Sample and Waiver Aide Services

The 186 combined home health aide and waiver services examined contained three instances in which the documented duration did not support the units billed and one instance in which there was no documentation to support the payment. These four errors resulted in the improper payment of \$59.42.

³ Initially, we selected 60 skilled therapy services; however, we were made aware that the Occupational Therapy, Physical Therapy and Athletic Trainers Board reprimanded one physical therapy assistant (PTA) during the examination period for billing for services not provided and failing to maintain accurate patient records. We did not test payments for the two services rendered by this PTA found in the initial selection as we could not gain assurance on the reliability of this practitioner's documentation.

Recommendation

Divine should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement. Divine should address the identified issue 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.

We obtained plans of care from Divine 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. All of the home health aide and RN services were supported by a signed plan of care.

We did not test service authorization requirements for the exclusion test, skilled therapy or waiver aide services.

D. Electronic Visit Verification

Per Ohio Admin. Code § 5160-1-40, Divine was required to submit EVV data for its home health visits. We compared EVV data to all paid services⁴ and found that approximately 51 percent of visits had the required EVV entry.

Divine reported that it utilized an alternative EVV vendor and has utilized EVV since its requirement; however, its staff was inconsistent in reporting visits in EVV and its EVV vendor had technical issues with submitting the data. Divine stated that it is in the process of addressing these issues.

Recommendation

We recommend that Divine ensure that staff is consistently utilizing EVV as required to ensure compliance with the Medicaid rules and avoid future findings.

Official Response

Divine stated that it strives to comply with all rules and regulations and will take the necessary measures to mitigate any future issues.

⁴ Payments data from the Medicaid Information Technology System.

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DIVINE HOME HEALTH CARE 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 8/18/2022

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