



OHIO AUDITOR OF STATE  
**KEITH FABER**





**ESSENTIAL CARE PARTNERS, LLC  
FRANKLIN COUNTY**

**TABLE OF CONTENTS**

| <b>Title</b>  | <b>Page</b> |
|---|-------------|
| Independent Auditor's Report .....                  | 1           |
| Compliance Section .....                            | 3           |
| Recommendation: Service Documentation.....          | 5           |
| Recommendation: Electronic Visit Verification ..... | 5           |

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# 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: Essential Care Partners, LLC  
Ohio Medicaid Number: 0100680 NPI: 1114222841

We examined Essential Care Partners, LLC (Essential Care) compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of home health nursing and home health aide services during the period of July 1, 2018 through June 30, 2020. We also tested a selection of home health aide and Individual Options Waiver homemaker/personal care services rendered to one recipient.

Essential Care 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, Revised Code, 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. Management of Essential Care is responsible for its compliance with the specified requirements. The Compliance Section of this report identifies the specific requirements examined. Our responsibility is to express an opinion on Essential Care'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 Essential Care complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether Essential Care 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 Essential Care's compliance with the specified requirements.

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

Essential Care 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 Essential Care's internal control over compliance.

***Opinion on Compliance***

In our opinion, Essential Care has complied, in all material respects, with the select requirements of home health nursing and home health 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 Section. We did not test other requirements and, accordingly, we do not express an opinion on Essential Care's compliance with other requirements.

This report is intended solely for the information and use of Essential Care, 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

January 24, 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)

Essential Care is a Medicare Certified Home Health Agency (MCHHA) and received payment of approximately \$424,000 under the provider number examined for 9,956 fee-for-service home health and waiver services. Essential Care also received over \$900,000 in managed care payments<sup>1</sup> under this same provider number which was not included in the scope of the examination. Essential Care has one location in Columbus, Ohio.

### Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Essential Care'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 homemaker/personal care services rendered to a select recipient as specified below for which Essential Care's billed with dates of service from July 1, 2018 through June 30, 2020 and received payment.

We obtained Essential Care'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 services billed for the recipient receiving the highest paid amount of services during our examination period. From this population of services we selected 60 services which included the only home health nursing service (procedure code G0299) and a random sample of 59 home health aide (G0156) and homemaker/personal care aide services (MR940).

From the remaining population of services, we extracted all home health nursing services (G0299) and randomly selected a sample of 60 services.

We then extracted all remaining home health aide services (G0156) and summarized these by recipient date of service (RDOS). A 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 of 94 RDOS and obtained the detailed home health aide services on these RDOS.

The calculated sample sizes are shown in **Table 1**.

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

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

| <b>Table 1: Samples</b>      |                        |                    |                          |
|------------------------------|------------------------|--------------------|--------------------------|
| <b>Universe</b>              | <b>Population Size</b> | <b>Sample Size</b> | <b>Selected Services</b> |
| <b>Samples</b>               |                        |                    |                          |
| Outlier Recipient Services   | 1,451                  | 60                 | 60                       |
| Home Health Nursing Services | 1,238                  | 60                 | 60                       |
| Home Health Aide Services    | 3,822 RDOS             | 94 RDOS            | 133                      |
| <b>Total</b>                 |                        |                    | <b>253</b>               |

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

**Results**

**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 two nurses and 10 personal care aides 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 owners and administrators to the same database and exclusion/suspension lists. We 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 a registered nurse (RN) or a licensed practical nurse (LPN) at the direction of a RN. Based on the Ohio e-License Center website, the licenses for the two nurses were current and valid on the first date of service in our selected services and were valid during the examination period.

**B. Service Documentation**

The MCHHA 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)

Per Ohio Admin. Code § 5160-40-01, individual options waiver services must be provided in accordance with administrative rules promulgated by the Department of Developmental Disabilities. These rules specify that service documentation for homemaker/personal care services must include the type and date of service, a description and details of the services delivered, and the times the delivered service started and stopped. See Ohio Admin. Code § 5123-9-30

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



## **B. Service Documentation (Continued)**

### *Outlier Recipient Services Sample*

The 60 services examined contained the required elements.

### *Home Health Nursing Services Sample*

The 60 services examined contained one instance in which the identified rendering practitioner was an LPN but the service was billed as an RN service.

### *Home Health Aide Services Sample*

The 133 services examined contained three instances in which one continuous visit was billed as two and one instance in which the units billed exceeded the documented duration.

## **Recommendation**

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

## **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 Essential Care and confirmed there was a plan of care to support the service examined, it authorized the selected service and was signed by a physician. All of the services examined were authorized by a signed plan of care.

## **D. Electronic Visit Verification**

Per Ohio Admin. Code § 5160-1-40, Essential Care was required to submit electronic visit verification (EVV) data for its home health visits. We compared Essential Care's EVV data<sup>2</sup> to total paid services and found that in fiscal year 2019 (July 1, 2018 to June 30, 2019), Essential Care reported only 16 percent of visits; however, in the following fiscal year (July 1, 2019 to June 30, 2020) the number of visits was approximately 70 percent of total paid visits.

We selected 80 services from the three samples and compared the documented time in/out and number of units to the EVV entries. We found that 27 of the visits (34 percent) did not have an EVV entry. For the remaining 53 visits, six percent did not have both time in and time out; 40 percent had manual adjustments to the time in/out; the EVV time in/out did not agree to the recorded time in/out on the service documentation within 10 minutes for 21 percent of the visits; and for five percent the calculated units in EVV did not agree to the service documentation.

## **Recommendation**

We recommend that Essential Care continue with its efforts to ensure that staff are consistently utilizing EVV as required to ensure compliance with the Medicaid rules and avoid future findings. Essential Care should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

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<sup>2</sup> Data accessed through <https://evv.sandata.com/VM/Login> and the Visit Review Screen.

Essential Care Partners, LLC  
Franklin County  
Independent Auditor's Report on  
Compliance with Requirements of the Medicaid Program

**Official Response**

Essential Care declined to submit an official response to the results noted above.

# OHIO AUDITOR OF STATE KEITH FABER



**ESSENTIAL CARE PARTNERS, 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 3/1/2022**

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