



OHIO AUDITOR OF STATE  
**KEITH FABER**





**NEW MILLENIUM HOME HEALTH LLC  
FRANKLIN COUNTY**

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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 HOME HEALTH AND PERSONAL CARE AIDE SERVICES**

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

RE: New Millenium Home Health LLC  
Ohio Medicaid Number: 2601634

NPI: 1205864972

We examined New Millenium Home Health LLC's (New Millenium) compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of personal care aide services and service documentation and service authorization related to the provision of home health aide services during the period of July 1, 2018 through June 30, 2020.

In addition, when other aide services were billed on the same date as a sampled home health aide or personal care aide service, we tested the additional service to determine if there was documentation to support the billing and the units. We also confirmed that recipients in the selected samples who were billed with the Healthchek modifier (U5) were authorized to receive Healthchek services.

New Millenium 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. New Millenium 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 New Millenium'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 New Millenium complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether New Millenium 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 New Millenium's compliance with the specified requirements.

**Internal Control over Compliance**

New Millenium 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 New Millenium's internal control over compliance.

**Basis for Qualified Opinion**

Our examination disclosed material non-compliance with individuals that did not meet the qualifications to render personal care aide services on the date of service.

**Qualified Opinion on Compliance**

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, New Millenium complied, in all material respects, with the aforementioned requirements of home health aide and personal care aide services billed 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 New Millenium's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$1,302.34. This finding plus interest in the amount of \$58.91 (calculated as of December 13, 2021) totaling \$1,361.25 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 New Millenium, 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

December 13, 2021

## 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)

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.

New Millenium is a MCHHA and received payment of \$2,607,997 under the provider number examined (2601634) for 38,369 home health and waiver services. New Millenium also received over \$3.2 million in managed care claims<sup>1</sup> which were not included in the scope of the examination.

We identified two additional Ohio Medicaid provider numbers, Agyekum Yaw Owusu (provider number 2680791) and New Millenium Home Health, LLC (provider number 2701133) under the same Tax ID number (202576376) that received payments during our period. Both providers are waived service organizations. Agyekum Yaw Owusu received payment of over \$166,000 for Passport services and New Millenium Home Health, LLC received over \$960,000 for Department of Developmental Disability services.

### Purpose, Scope, and Methodology

The purpose of this examination was to determine whether New Millenium'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 personal care aid services (procedure code T1019) and home health aide services (procedure code G0156) as specified below for which New Millenium billed with dates of service from July 1, 2018 through June 30, 2020 and received payment. We used a statistical sampling approach in order to facilitate a timely and efficient examination as permitted by Ohio Admin. Code § 5160-1-27 (B)(1).

We obtained New Millenium's claims history from the Medicaid database of services billed to and paid by Ohio's Medicaid program and removed services paid at zero. From the paid services population, we extracted all personal care aide services (T1019) and summarized them by recipient date of service (RDOS). Recipient date of service is defined as all services for a given recipient on a specific date of service. We selected a simple random sample of these services. We then matched the sample back to the total paid services<sup>2</sup> to identify home health aide services (G0156) that were rendered on the same RDOS as sampled T1019 services. We maintained these as two separate files.

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

<sup>2</sup> For the additional aide services tested with each sample, the services were selected from population of total paid services to the three provider numbers: 2601634, 2680791 and 2701133.

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

From the remaining paid services population, we extracted all home health aide services (procedure code G0156) and summarized them by RDOS. We selected a simple random sample of these services. We then matched the sample back to the total paid services to identify personal care aide services (T1019 and PT624) that were rendered on the same RDOS as the sampled G0156 services. We maintained these as two separate files.

We identified 15 recipients in the two selected samples that were billed with the Healthchek modifier (U5) and we confirmed that these individuals were under the age of 21 and enrolled in a Medicaid waiver program on the date of service.

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

<b>Table 1: Samples</b>			
<b>Universe</b>	<b>Population Size</b>	<b>Sample Size</b>	<b>Selected Services</b>
<b>Samples</b>			
Home Health Aide Services (G0156) Additional Aide Services (PT624 and T1019)	13,240 RDOS	96 RDOS	127 <u>11</u> 138
Personal Care Aide Services (T1019) Additional Aide Services (G0156)	5,803 RDOS	95 RDOS	167 <u>7</u> 174
<b>Total</b>			<b>312</b>

A notification letter was sent to New Millenium setting forth the purpose and scope of the examination. During the entrance conference, New Millenium described its documentation practices and billing process. We sent preliminary results to New Millenium 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>Samples</b>				
Home Health Aide Services	127	4	4	\$251.08
Additional Aide Services	<u>11</u> 138	<u>1</u> 5	<u>1</u> 5	<u>\$17.96</u> \$269.04
Personal Care Aide Services	167	33	33	\$907.76
Additional Aide Services	<u>7</u> 174	<u>2</u> 35	<u>2</u> 35	<u>\$125.54</u> \$1,033.30
<b>Total</b>	<b>312</b>	<b>40</b>	<b>40</b>	<b>\$1,302.34</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 48 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 found one match; however, all services in our sample were rendered prior to the exclusion date. We also compared identified administrative staff names to the same database and exclusion/suspension list and found no matches.

*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

Five of the 16 personal care aides did not have the required first aid certification for all or part of the examination period. Specifically, two aides had no first aid training, two aides rendered services after a lapse in first aid certification and one aide completed on-line training only.

*Personal Care Aide Services Sample*

The 167 services examined contained 29 services rendered by aides who did not meet the first aid certification requirement on the date of service. Seven of these services were rendered by the aide that completed on-line training which did not comply with the requirements at that time; however, as the Medicaid rule was later amended to allow for on-line training, we did not identify an improper payment for these seven services. The remaining 22 errors are included in the improper payment of \$907.76.

**Recommendation**

New Millenium should review the Ohio Medicaid rules and improve its internal controls to ensure all personnel meet applicable requirements prior to rendering direct care services. New Millenium should address the identified issue 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 is not limited to clinical and time keeping records indicating the date and time span of the services and the type of service provided. See Ohio Admin. Code § 5160-12-03 (B)(9)

For personal care aide's services, the provider must maintain 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.

**B. Service Documentation (Continued)**

*Home Health Aide Services Sample*

The 127 services contained two instances in which there was no service documentation to support the payment. These two errors are included in the improper payment amount of \$251.08.

The 11 additional aide services rendered on the same RDOS as a home health aide service in the sample contained one instance in which units billed exceeded the documentation duration. This one error resulted in the improper payment amount of \$17.96.

*Personal Care Aide Services Sample*

The 167 services contained four instances in which the units billed exceeded the documentation duration. These four errors are included in the improper payment of \$907.76.

The additional seven aide services rendered on the same RDOS contained two instances of no documentation to support the payment. These two errors resulted in the improper payment amount of \$125.54.

**Recommendation**

New Millenium should develop and implement procedures to ensure that all service documentation and billing practices fully comply with requirements and implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement. New Millenium 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. In addition, home health providers are required by Ohio Admin. Code § 5160-46-04(A)(1)(3) to maintain all service plans indicating authorization of waiver services.

*Home Health Aide Services Sample*

The 127 services contained two instances in which the plan of care was not signed by a physician. These two errors are included in the improper payment amount of \$251.08.

We did not test service authorization for the additional aide services rendered on the same RDOS.

*Personal Care Aide Services Sample*

The 167 services contained an all services plan that authorized the service on the date in the sample.

We did not test service authorization for the additional aide services rendered on the same RDOS.

**Recommendation**

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

**D. Healthcek Modifier**

Recipients who are under age 21 may qualify for increased home health services if enrolled on a home and community based services (HCBS) waiver or have an institutional level of care. The use of the U5 modifier indicates that all conditions of Healthcek requirements were met. See Ohio Admin. Code § 5160-12-01(H)

We identified 15 recipients in the selected samples who had services billed with a U5 modifier and determined they were all under the age of 21 and all were on a HCBS waiver on the date of service.

**Official Response**

New Millenium declined to submit an official response to the results noted above.

# OHIO AUDITOR OF STATE KEITH FABER



**NEW MILLENIUM HOME HEALTH 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 2/3/2022**

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