



OHIO AUDITOR OF STATE
KEITH FABER



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 SERVICES

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

RE: 24-Seven Home Health Care LLC
Ohio Medicaid Number: 3158685

NPI: 1841525573

We were engaged to examine 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 nursing (RN) services during the period of January 1, 2019 through December 31, 2021 for 24-Seven Home Health Care LLC (24-Seven).

We also tested the following:

- All instances in which a service was billed during a potential inpatient hospital stay;
- All instances in which the same procedure code was paid for the same recipient and service date by both fee-for-service and a managed care organization (MCO);
- Select service dates for recipients with services at the same address; and
- Compared electronic visit verification (EVV) data to all paid services to test compliance with Ohio Admin. Code § 5160-1-40.

24-Seven 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. Management of 24-Seven is responsible for its compliance with the specified requirements. The Compliance Section of this report identifies the specific requirements included in the engagement.

Internal Control over Compliance

24-Seven 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 24-Seven's internal control over compliance.

Basis for Disclaimer of Opinion

As described in the Compliance Section, 24-Seven billed for services during an inpatient hospital stay and on two of these occasions had documentation showing it rendered home health services when they could not have occurred. In addition, we noted service documentation in which the dates appeared to be altered and the practitioner's handwriting appeared to vary between timesheets, as well as documentation from different aides which appeared to be affixed in the same handwriting indicating the

same person completed the timesheet. Finally, we noted 24-Seven services which overlapped in time with services reported in EVV by the same staff to different recipients for another home health agency. As such, we were unable to gain sufficient reliance on the documentation to determine 24-Seven's compliance with the specified Medicaid requirements. Nor were we able to satisfy ourselves as to 24-Seven's compliance with these requirements by other examination procedures.

Disclaimer of Opinion

Our responsibility is to express an opinion on 24-Seven's compliance with select Medicaid requirements based on conducting the examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Because of the limitation on the scope of our examination discussed in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on 24-Seven's compliance with the specified Medicaid requirements for the period of January 1, 2019 through December 31, 2021.

We identified improper Medicaid payments in the amount of \$1,165.60. This finding plus interest in the amount of \$120.84 (calculated as of June 5, 2023) totaling \$1,286.44 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. If waste and abuse are suspected or apparent, the Department and/or the Office of the Attorney General will take action to gain compliance and recoup inappropriate or excess payments.¹ Ohio Admin. Code § 5160-1-29(B).

We are required to be independent of the 24-Seven and to meet our ethical responsibilities, in accordance with the ethical requirements established by the American Institute of Certified Public Accountants related to our compliance examination. This report is intended solely for the information and use of 24-Seven, 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

June 5, 2023

¹ "Waste and abuse" are practices that are inconsistent with professional standards of care; medical necessity; or sound fiscal, business, or medical practices; and that constitute an overutilization of Medicaid covered services and result in an unnecessary cost to the Medicaid program. Ohio Admin. Code § 5160-1-29(A)

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).

24-Seven is a Medicare certified home health agency (MCHHA) and received payment of approximately \$14.4 million for over 279,000 home health and waiver services². 24-Seven has one location in Reynoldsburg, Ohio.

Purpose, Scope, and Methodology

The purpose of this engagement was to determine whether 24-Seven'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 aide and home health RN services, along with the exception tests as specified below, for which 24-Seven billed with dates of service from January, 1 2019 through December 31, 2021 and received payment.

We obtained 24-Seven's claims data from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We removed all services paid at zero and managed care encounters³. From the total paid fee-for-service population, we selected the following services:

- All instances in which a home health aide (procedure code G0156), home health nursing (G0299 and G0300) or personal care aide (T1019) service was billed during a potential inpatient hospital stay (Services During Potential Inpatient Stay Exception Test);
- All instances in which a home health aide (G0156) service was reimbursed for the same recipient and service date by both fee-for-service and an MCO (Duplicate Paid Services Exception Test);
- Select service dates for recipients with services at the top five addresses with the most dollars paid (Shared Addresses Exception Test);
- A random sample of home health RN services (G0299) and all additional nursing (G0299 and G0300) services billed on the same recipient date of service (RDOS)⁴ as the sampled services (Home Health RN Services Sample); and
- A random sample of home health aide (G0156) services (Home Health Aide Services Sample) and all additional services billed on the same RDOS as the sampled services.

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

² Payment data from the Medicaid Information Technology System.

³ With the exception of 19 exception test services paid by one MCO.

⁴ An RDOS is defined as all services for a given recipient on a specific date of service.

24-Seven Home Health Care LLC
 Franklin County
 Independent Auditor's Report on
 Compliance with Requirements of the Medicaid Program

Table 1: Exception Tests and Samples			
Universe	Population Size	Sample Size	Selected Services
Exception Tests			
Service During Potential Inpatient Stay ¹			25
Duplicate Paid Services (G0156)			38
Shared Addresses ²			130
Samples			
RN Services (G0299)	6,041	60	60
Additional Nursing Services (G0299 and G0300)			<u>3</u>
Total for RN and Additional Nursing Services			63
Home Health Aide Services (G0156)	97,574 RDOS	83 RDOS	89
Additional Services ³			<u>74</u>
Total for Home Health Aide and Additional Services			163
Total			419

¹ These services include home health aide (G0156), home health nursing (G0299, G0300) and personal care aide (T1019) services.

² These services include home health aide (G0156), home health nursing (G0299 and G0300), personal care (PT624), RN assessment (T1001) and personal care aide (T1019) services.

³ These services include home health aide (G0156), home health RN (G0299), personal care (PT624) and an RN assessment (T1001).

A notification letter was sent to 24-Seven setting forth the purpose and scope of the examination. During the entrance conference, 24-Seven 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 24-Seven 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 Tests				
Services During Potential Inpatient Stay	25	8	8	\$321.38
Duplicate Paid Services	38	24	24	\$580.23
Shared Addresses	130	3	3	\$50.13
Samples				
RN Services	60	4	4	\$177.94
Additional Nursing Services	<u>3</u>	<u>0</u>	<u>0</u>	<u>\$0.00</u>
Total for RN and Additional Nursing	63	4	4	\$177.94
Home Health Aide Services	89	0	0	\$0.00
Additional Services	<u>74</u>	<u>1</u>	<u>1</u>	<u>\$35.92</u>
Total for Home Health Aide and Additional	163	1	1	\$35.92
Total	419	40	40	\$1,165.60

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 104 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 identified administrative staff names to the same database and exclusion/suspension list. We found no matches.

Skilled Nursing Services

According to the Ohio Admin. Code § 5160-12-01(G), home health nursing services require the skills of and be performed by a licensed practitioner. Based on the e-License Ohio Professional Licensure System, the licenses for the 18 nurses were current and valid on the first date of service in our selected services and were valid during the remainder of 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).

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 signatures of the provider verifying the service delivery upon completion of service delivery. See Ohio Admin. Code §§ 5160-46-04(A), 5160-31-05(B) and 173-39-02.11(C)(6)(b).

We obtained service documentation from 24-Seven 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 units billed exceeded documented duration, the improper payment was based on the difference in the payment and the units or service supported by the documentation.

Service During Potential Inpatient Stay Exception Test

The 25 services were billed for eight recipients and the reported date of service occurred during a potential inpatient stay. We requested verification from the rendering hospital to confirm dates of admission and discharge for each of the seven recipients.

For three of these eight recipients, the hospital verified that the recipient was admitted before or after the selected date of service. For the remaining five recipients, we determined eight services were billed with a date of service that was confirmed to have occurred during an inpatient stay. These eight errors resulted in an improper payment amount of \$321.38. 24-Seven indicated the services were billed in error as they are not always informed of the recipient's hospital stay.

For two of the eight services that were billed during inpatient stay, 24-Seven had service documentation reflecting time in and out, and signatures of staff and recipient. These documents raise concerns as to the reliability of 24-Seven's service documentation to support Medicaid payments.

B. Service Documentation (Continued)

Duplicate Paid Services Exception Test

The 38 services contained 19 instances in which the same procedure code was reimbursed for the same recipient and service date by both fee-for-service and an MCO. We determined that the recipients were not enrolled in managed care on the date of service and identified the MCO payment as an improper payment. In addition, five of the fee-for-service payments were found to exceed the documented duration of the service. These 24 errors resulted in an overpayment amount of \$580.23.

24-Seven indicated these services were billed in error during the recipient's transition from the MCO back to fee-for-service.

Shared Addresses Exception Test

The 130 services contained three instances in which the units billed exceeded the documented duration. These three errors resulted in an improper payment amount of \$50.13. We found no instances of overlapping services by a rendering practitioner.

In addition, we noted service documentation in which the year of service appeared altered. We also noted documentation for two aides in which the handwriting for the aide appeared to vary between timesheets, as well as instances in which the timesheets for these two aides appeared to be affixed in the same handwriting indicating the same person completed the timesheet.

24-Seven stated it has more than 200 employees and does not review the handwriting of practitioners; however, as a result of the errors found, it will begin implementing this process.

RN Services Sample

The 60 sampled RN services contained one instance in which the units billed exceeded the documented duration. This error is included in the improper payment of \$177.94.

The three additional RN nursing services billed on the same RDOS as the sampled RN services were supported by service documentation that contained the required elements.

Home Health Aide Services Sample

All 89 sampled home health aide services were supported by service documentation that contained the required elements.

The additional 74 nursing and personal care services billed on the same RDOS as the sampled home health aide services contained one instance in which there was no documentation to support the payment. This error resulted in the improper payment amount of \$35.92.

In addition, we noted the handwriting for the one aide appeared to vary between timesheets, documented time out on the timesheets appeared to be altered in several instances and one timesheet was signed in 2022 for a service date in 2020.

Recommendation

24-Seven 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, 24-Seven should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement.

Recommendation (Continued)

Additionally, we recommend that 24-Seven ensure services are billed to the correct payor and if errors are detected that claims are properly adjusted. 24-Seven 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)⁵ to create a plan of care for recipients indicating the type of services to be provided to the recipient.

We obtained plans of care from 24-Seven and confirmed if there was a plan of care that covered the selected date of service, authorized the type of service and was signed by a physician. We limited our testing of plans of care to the sampled services.

RN Services Sample

The 60 sampled RN services contained two instances in which the plan of care was not signed by a physician and one instance in which there was no plan of care. These three errors are included in the improper payment of \$177.94.

The three additional RN nursing services were supported by a signed plan of care.

Home Health Aide Services Sample

All 89 sampled home health aide services were supported by a signed plan of care. We did not test service authorization for the additional 74 nursing and personal care services billed on the same RDOS as the sampled services.

Recommendation

24-Seven should establish a system to ensure that signed plans of care are obtained prior to submitting claim for services to the Department. 24-Seven should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

D. Electronic Visit Verification

Per Ohio Admin. Code § 5160-1-40, 24-Seven was required to submit EVV data for its home health visits. We compared EVV data for the examination period to all paid services⁶ and found that 90 percent of services were in EVV.

Additionally, we selected two dates of service each for 10 practitioners in the service documentation for the selected services. We determined whether the service was recorded in EVV, the documented in and out times matched EVV within 15 minutes and whether the practitioner submitted data in EVV for another home health agency on the same day.

Six of the 34 services (18 percent) were not recorded in EVV, one was not within 15 minutes of the times documented on the service documentation and eight (24 percent) had an overlapping service in EVV in which a practitioner with the same name submitted EVV data for a different recipient under a different home health agency at the same time as 24-Seven. Based on EVV, there were differences between the identifying information entered for the aide (address, email address and telephone number); however, some services were entered from the same general location.

⁵ This rule refers to the Medicare Benefit Policy Manual which requires that the plan of care be signed by the recipient's treating physician.

⁶ Payment data from the Medicaid Information Technology System.

D. Electronic Visit Verification (Continued)

As such, we could not gain assurance as to whether these aides were unique individuals and it raised questions as to the reliability of the EVV data. We did not associate improper payments with these services.

Recommendation

We recommend that 24-Seven seek technical assistance from the Department regarding the proper use of EVV to avoid future findings. Additionally, we recommend that the Department further analyze 24-Seven's EVV data to determine whether practitioners are rendering services to multiple recipients under different home health agencies at the same time.

Official Response

24-Seven declined to submit a response to the results of the compliance examination.

OHIO AUDITOR OF STATE KEITH FABER



24-SEVEN 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 8/1/2023

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
www.ohioauditor.gov