



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: Accurate Home Healthcare, LLC
Ohio Medicaid Number: 0097427 National Provider Identifier: 1740530120

We examined compliance with specified Medicaid requirements for select payments for home health services during the period of July 1, 2019 through June 30, 2021 for Accurate Home Healthcare, LLC (Accurate). The selected services include the following:

- Instances in which a service was billed during a potential a hospital stay;
- Aide services billed for the same recipient and date of service as another provider billed for adult day services; and
- Random sample of personal care aide services and home health aide services rendered on the same date of service as the sampled service.

In addition, we also tested compliance with the requirement to submit electronic visit verifications.

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

Internal Control over Compliance

Accurate 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 Accurate's internal controls over compliance.

Basis for Qualified Opinion

Our examination disclosed the following non-compliance:

- Accurate did not have supporting documentation for all of the selected payments;
- Accurate billed one continuous shift as two shifts which resulted in an overpayment;
- Accurate billed for home health services during inpatient hospital stays;
- Accurate's documentation of service times overlaps the service times reported by a provider of adult day care services;
- Accurate lacked plans of care for home health aide services; and
- Accurate billed for units of service greater than documented duration.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, Accurate complied, in all material respects, with the selected requirements for the selected home health 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 Accurate's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$4,701.25. This finding plus interest in the amount of \$868.19 (calculated as of September 18, 2023) totaling \$5,569.44 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).

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

September 18, 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).

Accurate is a Medicare certified home health agency (type 60) and received payment of over \$4 million for 89,172 home health, therapy and waiver services².

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Accurate'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 aide services and any home health aide services on the same day for the same recipient, along with the exception tests as specified below for which Accurate billed with dates of service from July 1, 2019 through June 30, 2021 and received payment.

We obtained Accurate's fee-for-service claims from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We also obtained paid claims data from two Medicaid managed care organizations (MCO) and confirmed the services were paid to Accurate's tax identification number. We removed services paid at zero and third-party payments. From the remaining total paid services, we identified and selected the following services in the order listed:

- Home health services during a potential hospital stay for the top six recipients (personal care aide services (procedure code T1019), home health aide services (procedure code G0156) and skilled nursing services (procedure code G0299) (Services During Potential Hospital Stay Exception Test);
- 15 Recipient Dates of Service (RDOS³) for one recipient (recipient "A") where adult daycare services were paid on the same day as home health services (personal care aide services, home health aide services, physical therapy (procedure code G0151), occupational therapy (procedure code G0152), and skilled nursing services) (Recipient "A" with Adult Day and Home Health on the Same Day Exception Test); and
- Sample of personal care aide services and any other home health aide services on the same RDOS (Personal Care Aide Sample with Additional Aide Services).

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

² Payment data from the Medicaid Information Technology System (MITS).

³ RDOS is defined as all services for a given recipient on a specific date of service.

Table 1: Exception Tests and Sample			
Universe	Population Size	Sample Size	Selected Services
Exception Tests			
Services During Potential Hospital Stay			35
Recipient "A" with Adult Day and Home Health on the Same Day			105
Sample			
Personal Care Aide Services	15,455 RDOS	327 RDOS	473
Home Health Aide Services on Same Date			<u>324</u>
Total			797
Total			937

A notification letter was sent to Accurate setting forth the purpose and scope of the examination. During the entrance conference, Accurate 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 Accurate 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**. While certain services had more than one error, only one finding was made per service. 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 Hospital Stay	35	32	37	\$1,176.81
Recipient "A" with Adult Day and Home Health on the Same Day	105	16	22	\$367.23
Sample				
Personal Care Aide Services	473	16	16	\$377.04
Home Health Aide Services	<u>324</u>	<u>241</u>	<u>255</u>	<u>\$2,780.17</u>
Total	<u>797</u>	<u>257</u>	<u>271</u>	<u>\$3,157.21</u>
Total	937	305	330	\$4,701.25

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.

A. Provider Qualifications (Continued)

We identified 42 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.

Personal Care Aides

Medicare certified home health agencies must ensure that personal care aides, prior to commencing service delivery, must obtain and maintain first aid certification. See Ohio Admin. § 5160-46-04.

We tested 41 aides and found all had the required first aid certification on dates of the service for the selected payments.

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)⁴. We applied these requirements to all services examined.

We obtained service documentation from Accurate and compared it to the required elements. We also compared units billed to documented duration. For errors where the number of units billed exceeded the documented duration, the improper payment was based on the unsupported units. For errors where Accurate billed one continuous visit as two visits, the improper payment is based on the difference in the amount paid if the service had been billed as one visit.

For services on the same RDOS as hospital inpatient services, we obtained documentation from the hospital to confirm the dates of the inpatient stay and compared the hospital's information to Accurate's payments and documentation.

Services During Potential Hospital Stay Exception Test

After obtaining the hospitals' confirmations, we determined that of the 35 selected services, 23 of the home health services were billed during an inpatient stay. We noted that Accurate had documentation for 13 of these 23 services and, based on the hospital records, the services documented could not have occurred. In addition, we noted three instances in which Accurate billed two visits for one continuous visit based on the documentation that was provided.

Of the 12 services billed with a date/time that occurred prior to or after an inpatient stay, Accurate had no documentation for 10 (83 percent) of these payments. In addition, Accurate billed one continuous visit as two visits for one of the remaining payments.

These 37 errors resulted in the improper payment amount of \$1,176.81.

⁴ 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)

Recipient "A" with Adult Day and Home Health on the Same Day Exception Test

The 105 services examined contained the following errors:

- 11 instances in which there was no service documentation to support the payment;
- 7 instances in which Accurate's documented service times overlapped the adult day care service times; and
- 4 instances in which one continuous visit was billed as two visits.

These 22 errors resulted in the improper payment amount of \$367.23.

Personal Care Aide Services Sample

The 473 services examined contained the following errors:

- 6 instances in which there was no service documentation to support the payment;
- 6 instances in which a continuous visit was billed as two visits; and
- 4 instances in which units billed were greater than documented duration.

These 16 errors are included in the improper payment amount of \$377.04.

Additional Aide Services on Same Date

The 324 services examined contained the following errors:

- 210 instances in which a continuous visit was billed as two visits;
- 22 instances in which there was no service documentation to support the payment; and
- 3 instances in which units billed were greater than the documentation duration.

These 235 errors are included in the improper payment amount of \$2,780.17.

Recommendation

Accurate should implement a quality review process to ensure that documentation is present, complete, and accurate prior to submitting claims for reimbursement. Accurate 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 in part 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 and the plan is required to be signed by the recipient's treating physician.

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

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.

C. Authorization to Provide Services (Continued)

Additional Aide Services

The 324 home health aide services examined contained 18 instances in which there was no plan of care to cover the service and two instances in which the plan of care was not signed by a physician. These 20 errors are included in the improper payment amount of \$2,780.17.

We did not examine service authorization for the personal care aide services or the exception tests.

Recommendation

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

Official Response

Accurate declined to submit an official response to the results noted above.

OHIO AUDITOR OF STATE KEITH FABER



ACCURATE HOME HEALTHCARE, 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 11/28/2023

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