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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO SELECT PAYMENTS FOR HOME HEALTH AND WAIVER SERVICES**

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

RE: Advantage Home Health Care of Columbus LLC
Ohio Medicaid Number: 0097353 National Provider Identifier: 1396038535

We examined compliance with specified Medicaid requirements for select home health services during the period of January 1, 2019 through December 31, 2021 for Advantage Home Health Care of Columbus LLC (Advantage). We tested the following select payments:

- 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 (FFS) and a managed care organization (MCO);
- Select service dates for recipients with services at the same address on the same day;
- Select service week for two school-aged recipients with services during the school year; and
- A sample of home health aide payments and any additional payments for the same recipients on the same date of service as the sampled payments.

We also compared electronic visit verification (EVV) data to all paid services to test compliance with Ohio Admin. Code § 5160-1-40. Additionally, we compared two dates of service from 10 aides and determined if they also rendered services for other agencies on the same day as Advantage.

Advantage 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 Advantage 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 Advantage'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 Advantage complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Advantage 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 Advantage 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 Advantage's compliance with the specified requirements.

***Internal Control over Compliance***

Advantage 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 Advantage's internal control over compliance.

***Basis for Qualified Opinion***

Our examination disclosed that Advantage billed for services it did not render during recipients' inpatient stays. In addition, Advantage did not have support for the selected payments in which it billed both FFS and an MCO for the same service. We further identified that Advantage billed one continuous visit as two visits which resulted in an overpayment.

***Qualified Opinion on Compliance***

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, Advantage has complied, in all material respects, with the select requirements for the selected payments for the period of January 1, 2019 through December 31, 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 Advantage's compliance with other requirements.

We identified improper Medicaid payments in the amount of $1,322.84. This finding plus interest in the amount of $215.64 (calculated as of January 17, 2024) totaling $1,538.48 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 Advantage, 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 17, 2024

## 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).

Advantage is a Medicare certified home health agency (MCHHA) and received payment of approximately $3.2 million for over 75,000 home health and waiver services[1]. Advantage has one location in Columbus, Ohio.

### Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Advantage'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 select payments, as specified below, for which Advantage billed with dates of service from January 1, 2019 through December 31, 2021 and received payment. We obtained Advantage's claims history 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 encounters[2]. From the total paid population, we selected the following payments:

- All instances in which a service was billed during a potential inpatient hospital stay (Services During Potential Inpatient Hospital Stay Exception Test);
- All instances in which a home health aide service was reimbursed for the same recipient and service date by both FFS and an MCO (Duplicate Paid Services Exception Test);
- Select service dates for recipients with services at the same address on the same day (Shared Addresses Exception Test);
- Select service week for two school-aged recipients with home health aide services during the school year (School-Age Recipients Exception Test); and
- A sample of home health aide services (Home Health Aide Services Sample) and any additional services billed for the same recipients on the same date of service as the sampled services.

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

**Table 1: Exception Tests and Sample**

| Universe | Population Size | Sample Size | Selected Services |
|---|---|---|---|
| **Exception Tests** | | | |
| Services During Potential Inpatient Hospital Stay[1] | | | 36 |
| Duplicate Paid Services (G0156) | | | 10 |
| Shared Addresses[2] | | | 82 |
| School-Aged Recipients (G0156) | | | 23 |

[1] Payment data from the Medicaid Information Technology System (MITS).
[2] With the exception of five payments from one MCO which was also reimbursed by FFS and were included in our testing.

| Table 1: Exception Tests and Sample | | | |
|---|---|---|---|
| **Sample** | | | |
| Home Health Aide Services (G0156) | 17,332 RDOS | 60 RDOS | 62 |
| Additional Services (PT624) | | | 46 |
| Total for Home Health Aide and Additional Services | | | 108 |
| **Total** | | | **259** |

[1] These services consist of home health aide (G0156), home health licensed practical nursing (G0300), homemaker service (PT570), personal care service (PT624) and personal care aide (T1019).
[2] These services consist of home health aide (G0156), home health registered nursing (RN) (G0299) and personal care service (PT624).

A notification letter was sent to Advantage setting forth the purpose and scope of the examination. During the entrance conference, Advantage described its documentation practices and billing process. During fieldwork, we reviewed service documentation. We sent preliminary results to Advantage 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 Hospital Stay | 36 | 21 | 21 | $1,015.72 |
| Duplicate Paid Services | 10 | 5 | 5 | $100.20 |
| Shared Addresses | 82 | 1 | 1 | $15.68 |
| School-Aged Recipients | 23 | 3 | 3 | $47.14 |
| **Sample** | | | | |
| Home Health Aide Services | 62 | 6 | 6 | $125.54 |
| Additional Services | 46 | 1 | 1 | $18.56 |
| Total for Home Health Aide and Additional | 108 | 7 | 7 | $144.10 |
| **Total** | **259** | **37** | **37** | **$1,322.84** |

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

**A. Provider Qualifications (Continued)**

We did not test provider qualifications for the services during a potential inpatient hospital stay or the services paid by both FFS and an MCO.

**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 Advantage 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. For errors where the service overlapped, the improper payment was based on the difference in the payment and number of units that overlapped.

*Services During Potential Inpatient Hospital Stay Exception Test*

The 36 payments examined consisted of eight recipients in which the reported date of service occurred during a potential inpatient hospital stay. We requested verification from the rendering hospital to confirm dates of admission and discharge for each of the eight recipients. The rendering hospitals for three of the recipients did not respond to our request for confirmation; therefore, we were unable to determine whether services were billed during the hospital stay. For these recipients, there were seven instances in which there was no documentation from Advantage to support the payment and one instance in which the units billed exceeded the documented duration.

For two of the confirmed recipients, we determined the recipient was not inpatient at the hospital on the dates of service. Finally, for the remaining three recipients, we determined Advantage billed for 13 services it did not render as the hospital confirmed the recipient was an inpatient on the date of service.

These 21 errors resulted in the improper payment amount of $1,015.72.

*Shared Addresses Exception Test*

The 82 payments examined consisted of two addresses each with two recipients receiving services on the same day. We found no instances of overlapping services. There was one instance in which the units billed exceeded the documented duration. This error resulted in the improper payment amount of $15.68.

*School-Aged Recipients Exception Test*

The 23 payments examined consisted of two recipients with services for one week during the school year. Based on the service documentation from Advantage, the services did not occur during school hours (9:00am to 3:00pm) and appeared to be rendered before and after school or on a weekend.

**B. Service Documentation (Continued)**

Additionally, Ohio Admin. Code § 5160-12-04(E) states, "A "multiple visit" is when the provision of the same home health service or PDN by the same provider occurs on the same date of service for the same individual separated by a lapse of two hours." There were two instances in which there was one minute between visits for the same service by the same provider. We identified non-compliance in these instances and identified an improper payment based on the difference in the base rate and the unit rate.

There was also one instance in which the units billed exceeded the documented duration. These three errors resulted in the improper payment amount of $47.14.

*Home Health Aide Services Sample*

The 62 sampled payments contained the following:

- 2 instances in which the units billed exceeded the documented duration;
- 2 instances in which a portion of the service overlapped with a personal care service on the same day; and
- 1 instance in which there was no documentation to support the payment.

These five errors are included in the improper payment of $125.54.

The additional 46 personal care payments contained one instance in which units billed exceeded the documented duration. This error resulted in the improper payment amount of $18.56.

**Recommendation**

Advantage should develop and implement procedures to ensure that all service documentation and billing practices fully comply with requirements contained in Ohio Medicaid rules. In addition, Advantage should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement. Advantage 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)[3] 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 Advantage 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 payments specified below.

*Shared Addresses Exception Test*

All 42 home health aide and RN nursing payments were supported by a signed plan of care. We did not test service authorization for the 40 personal care services as a plan of care is not required.

*School-Aged Recipients Exception Test*

All 23 home health aide payments were supported by a signed plan of care.

[3] 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)**

*Home Health Aide Services Sample*

The 62 sampled payments consisted of one instance in which there was no plan of care to support the payment. This error is included in the improper payment of $125.54. We did not test service authorization for the additional 46 personal care services billed on the same RDOS as the sampled services.

**Recommendation**

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

**D. Medicaid Coverage**

*Duplicate Paid Services Exception Test*

The 10 home health aide payments examined consisted of five instances in which the claims data indicated that Advantage was paid for the same service on the same service date for the same recipient by both FFS and an MCO. We determined that the recipients were not enrolled in managed care on the date of service[4] and identified the MCO payment as improper. These five errors resulted in an improper payment of $100.20.

**E. Electronic Visit Verification**

Per Ohio Admin. Code § 5160-1-40, Advantage was required to submit EVV data for its home health visits. We compared EVV data for the examination period to all paid services[5] and found that 37 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 time in and time out matched EVV within 15 minutes and whether the practitioner submitted data in EVV for another home health agency on the same day.

We found that 23 of the 36 services (64 percent) were not recorded in EVV and two services were not within 15 minutes of the times documented on the service documentation (6 percent). We did not associate improper payments with these services. Of the 13 services recorded in EVV, we found the aide had no data submitted for another home health agency on the same day.

**Recommendation**

We recommend that Advantage seek technical assistance from the Department regarding the proper use of EVV to avoid future findings.

**Official Response**

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

[4] Based on information from MITS.
[5] Payment data from MITS.

OHIO AUDITOR OF STATE
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**ADVANTAGE HOME HEALTH CARE OF COLUMBUS 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 2/20/2024**

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