



OHIO AUDITOR OF STATE  
**KEITH FABER**





# 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 PAYMENTS FOR HOME HEALTH AND WAIVER SERVICES

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

RE: EBE Healthcare, LLC  
Ohio Medicaid Number: 2517093 and 2680835      National Provider Identifier: 1821101601

We examined compliance with specified Medicaid requirements for select home health payments during the period of January 1, 2019 through December 31, 2021 for EBE Healthcare, LLC. We tested the following select payments:

- All potential 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);
- All instances in which a recipient had more than 17 hours of services in a day;
- All instances in which a potential duplicate payment was reimbursed (same recipient, procedure code, service date, modifiers and paid amount);
- All instances in which more than four hours of state plan home health aide services were reimbursed on a service line for a recipient;
- Select service dates for recipients with services at the same address on the same day;
- All instances in which more than six nursing assessments were reimbursed for a recipient in a calendar year less than 60 days apart; 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.

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

***Internal Control over Compliance***

EBE Healthcare 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 EBE Healthcare's internal controls over compliance.

***Basis for Qualified Opinion***

Our examination disclosed that EBE Healthcare billed both FFS and an MCO for the same service and there was either no documentation to support the payment or the documentation did not contain the required arrival and departure times for instances in which EBE Healthcare billed for more than six nursing assessments for the same recipient in a calendar year.

***Qualified Opinion on Compliance***

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, EBE Healthcare 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 EBE Healthcare's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$1,201.69. This finding plus interest in the amount of \$181.90 (calculated as of January 17, 2024) totaling \$1,383.59 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 EBE Healthcare, 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).

EBE Healthcare is a Medicare certified home health agency (MCHHA) and received payment of over \$9.6 million for approximately 230,000 home health and waiver services<sup>1</sup>. EBE Healthcare has one location in Columbus, Ohio.

### Purpose, Scope, and Methodology

The purpose of this examination was to determine whether EBE Healthcare'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 EBE Healthcare billed with dates of service from January 1, 2019 through December 31, 2021. We obtained EBE Healthcare'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 with the exception of one managed care organization (MCO). From the total paid services population, we selected the following payments:

- All potential instances in which a home health aide service was paid for the same recipient and service date by both FFS and an MCO (Services Paid by FFS and an MCO Exception Test);
- All instances in which a recipient had more than 17 combined hours of home health and waiver services in a day (More than 17 Hours of Service Exception Test);
- All instances in which a potential duplicate home health aide, personal care aide or nursing service was reimbursed (Potential Duplicate Payments Exception Test);
- All instances in which more than four hours of home health aide services were reimbursed on a service line for a recipient (More than Four Hours of Home Health Exception Test);
- Six selected service dates for recipients at one of the top five addresses (in terms of number of services paid) on the same day (Shared Addresses Exception Test);
- All instances in which more than six nursing assessments were reimbursed for a recipient in a calendar year less than 60 days apart (Multiple Nursing Assessments Exception Test); and
- A sample of home health aide payments (Home Health Aide Sample) and any additional payments for the same recipients on the same date of service as the sampled payments.

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

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

<b>Table 1: Exception Tests and Samples</b>			
<b>Universe</b>	<b>Population Size</b>	<b>Sample Size</b>	<b>Selected Payments</b>
<b>Exception Tests</b>			
Services Paid by FFS and an MCO (G0156)			8
More than 17 Hours of Service <sup>1</sup>			97
Potential Duplicate Payments (G0156, G0299, T1019)			66
More than Four Hours of Home Health (G0156)			15
Shared Addresses <sup>2</sup>			133
Multiple Nursing Assessments (T1001)			198
<b>Sample</b>			
Home Health Aide (G0156)	159,190	60	60
Additional Payments <sup>3</sup>			<u>50</u>
Total for Home Health Aide and Additional Payments			110
<b>Total</b>			<b>627</b>

<sup>1</sup> These services consist of home health aide (G0156), registered nursing (RN) (G0299), personal care service (PT624) and personal care aide (T1019).

<sup>2</sup> These services consist of home health aide (G0156), RN nursing (G0299), personal care service (PT624), nursing assessment (T1001) and personal care aide (T1019).

<sup>3</sup> These services consist of home health aide (G0156), personal care service (PT624) and personal care aide (T1019).

A notification letter was sent to EBE Healthcare setting forth the purpose and scope of the examination. During the entrance conference, EBE Healthcare described its documentation practices and billing process. During fieldwork, we obtained an understanding of the electronic health record system used and reviewed service documentation. We sent preliminary results to EBE Healthcare 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>Payments Examined</b>	<b>Non-compliant Payments</b>	<b>Non-compliance Errors</b>	<b>Improper Payment</b>
<b>Exception Tests</b>				
Services Paid by FFS and an MCO	8	4	4	\$157.00
More than 17 Hours of Service	97	1	1	\$184.32
Potential Duplicate Payments	66	2	2	\$94.80
More than Four Hours of Home Health	15	0	0	\$0.00
Shared Addresses	133	1	1	\$7.89
Multiple Nursing Assessments	198	20	52	\$757.68
<b>Samples</b>				
Home Health Aide	60	0	0	\$0.00
Additional Payments	<u>50</u>	<u>0</u>	<u>0</u>	<u>\$0.00</u>
Total for Home Health Aide and Additional	110	0	0	\$0.00
<b>Total</b>	<b>627</b>	<b>28</b>	<b>60</b>	<b>\$1,201.69</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 86 practitioners in the service documentation for the selected payments 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.

### *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 13 nurses were current and valid on the first date of service in our selected payments 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), 5160-58-04, 5160-31-05(B) and 173-39-02.11(C)(6)(b).

We obtained service documentation from EBE Healthcare and compared it to the required elements. We also compared units billed to documented duration and compared payments by recipient and the rendering practitioner to identify any overlapping services. For errors where the units billed exceeded the documented duration, the improper payment was based on the unsupported units. While certain payments had more than one error, only one finding was made per payment.

### *More than 17 Hours of Service Exception Test*

The 97 payments examined contained one instance in which the units billed exceeded the documentation duration. This error resulted in an improper payment of \$184.32. We also noted two instances in which EBE Healthcare billed with the wrong date of service. We did not identify an improper payment for these two errors.

In addition, we noted 31 instances in which there was either no break in time or one minute<sup>2</sup> in between services billed for the same recipient on the same day by the same aide. For example, for one recipient, EBE Healthcare billed a home health aide service (G0156) from 7:55 am to 9:13 am followed by a personal care aide service (T1019) from 9:14 am to 3:13 pm and then another home health aide service (G0156) from 3:14 pm until 4:16 pm.

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<sup>2</sup> There was one instance with four minutes between services and one instance in which the two services overlapped by one minute.

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

By billing one continuous shift as three separate services, EBE received three base rates<sup>3</sup>. We did not associate an improper payment in these instances as this billing practice is not prohibited; however, we recommend the Department review this practice. EBE Healthcare stated that it was their policy for aides to take a break in between shifts; however, the aides did not always follow this policy.

### *Potential Duplicate Payments Exception Test*

The 66 payments examined consisted of 33 instances in which two payments were made for the same recipient, procedure code, service date, modifiers and paid amount. EBE Healthcare stated that in 24 instances the duplicate payment was recouped by the MCO. We confirmed with the MCO that these payments were reversed<sup>4</sup>. For the remaining nine instances, we confirmed the documentation supported two distinct service times.

In addition, there were two instances in which there was no documentation to support the initial payment. These two errors resulted in an improper payment of \$94.80.

### *More than Four Hours of Home Health Exception Test*

Per Ohio Admin. Code § 5160-12-05(C)(1), a home health visit will be less than or equal to four hours. All 15 payments examined exceeding four hours were supported by documentation that contained the required elements. In twelve instances, two shifts that did not exceed four hours individually were rendered which were billed on one service line. In the remaining three instances, the duration of the service exceeded four hours; however, we confirmed EBE Healthcare was only paid for four hours.

We also noted two instances in which EBE Healthcare billed with the wrong date of service. We did not identify an improper payment for these two errors.

### *Shared Addresses Exception Test*

The 133 payments examined consisted of five addresses each with two recipients receiving services on the same day. All 133 payments were supported by documentation that contained the required elements. There were no services overlapping in time; however, there was one instance in which there was one minute between home health aide visits for the same service by the same provider. 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." This one error resulted in an improper payment of \$7.89 which was based on the difference in the base rate and the unit rate.

### *Multiple Nursing Assessments Exception Test*

Per Ohio Admin. Code § 5160-12-08(B)(4)(e), An RN may be reimbursed for an assessment service no more than once every 60 days per individual unless the RN is informed that the individual receiving services experienced a significant change, including an improvement or a decline in condition, and therefore a subsequent assessment is required.

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<sup>3</sup> A base rate is defined as the initial 35 to 60 minutes of service delivered per Ohio Admin. Code §§ 5160-12-05(A)(1)(a) and 5160-46-06(A)(1).

<sup>4</sup> Payment reversals were not reflected in claims data from MITS.



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

The 198 payments examined consisted of 38 recipients with more than six nursing assessments in a calendar year which were billed less than 60 days apart. These 198 payments contained 11 instances in which there was no service documentation to support the payment and nine instances in which there was no significant change documented from the prior assessment. These 20 errors resulted in an improper payment of \$757.68.

There were also 32 instances in which the nursing assessment did not contain the arrival and departure times as required by Ohio Admin. Code § 5160-12-08(E)(5). In these instances, we noted an error, but did not associate an improper payment as payment is made per assessment and not based on time and EBE Healthcare provided documentation that supported a completed assessment.

EBE Healthcare explained that its electronic health record system was not designed to include the arrival and departure times of the assessment and it now requires nurses to manually document service times. EBE Healthcare also stated that its recertification is based on the start of care date and not the date the last assessment was completed and the services were billed due to EBE Healthcare's lack of understanding of the Medicaid rule. EBE Healthcare also attributed errors to billing the wrong procedure code or billing with the wrong patient's name.

### *Home Health Aide Sample and Additional Payments*

All 60 sampled home health and 50 additional selected payments were supported by documentation that contained the required elements.

## **Recommendation**

EBE Healthcare 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, EBE Healthcare should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement. EBE Healthcare should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

Additionally, the Department should review EBE Healthcare's practice of billing one continuous aide shift as multiple services to ensure that practices that are consistent with professional standards of care; medical necessity; and sound fiscal, business, or medical practices; and that do not constitute an overutilization of Medicaid covered services that result in an unnecessary cost to the Medicaid program.

## **C. Authorization to Provide Services**

All home health providers are required by Ohio Admin. Code § 5160-12-03(B)(3)(b)<sup>5</sup> 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 EBE Healthcare and confirmed 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 home health aide sample. All 60 sampled home health aide payments were supported by a signed plan of care.

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

**D. Medicaid Coverage**

*Services Paid by FFS and an MCO Exception Test*

The eight home health aide payments examined consisted of four instances in which the claims data indicated that the same service on the same service date for the same recipient was reimbursed by both FFS and an MCO. We determined that the recipients were not enrolled in managed care on the date of service<sup>6</sup> and identified the MCO payment as improper. These four errors resulted in an improper payment of \$157.00. EBE Healthcare stated these services were billed in error.

**Official Response**

EBE Healthcare declined to submit an official response to the results noted above.

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<sup>6</sup> Based on information from MITS.

# OHIO AUDITOR OF STATE KEITH FABER



**EBE 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 2/13/2024**

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[www.ohioauditor.gov](http://www.ohioauditor.gov)