



OHIO AUDITOR OF STATE
KEITH FABER



**GENERATIONS HEALTH SERVICES, LLC
CUYAHOGA COUNTY**

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

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

RE: Generations Health Services, LLC
Ohio Medicaid Numbers: 2795202 and 0170657

We were engaged to examine Generations Health Services, LLC's (Generations') compliance with specified Medicaid requirements for provider qualifications, service authorization and service documentation related to the provision of home health nursing, home health aide, and personal care aide services from February 11, 2015 through June 30, 2016. Management of Generations is responsible for its compliance with the specified requirements.

Generations entered into an agreement (the Provider Agreement) with the Ohio Department of Medicaid (ODM) to provide services to Medicaid recipients and to adhere to the terms of the agreement, state statutes and rules and federal statutes and rules, including the duty to maintain records supporting claims for payment made by Ohio Medicaid.

Our responsibility is to express an opinion on Generations' compliance with the specified Medicaid requirements based on conducting the examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. An examination involves performing procedures to obtain evidence about whether the Provider 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. Our examination does not provide a legal determination on the Provider's compliance with the specified requirements.

Internal Control Over Compliance

Generations 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 Generations' internal control over compliance.

Basis for Disclaimer of Opinion

As described in the attached Compliance Examination Report, there was no documentation to support the Medicaid payments to Generations for 177 of the 1,292 selected services (14 percent) and no required authorization (plan of care) for 90 of the 743 selected services (12 percent). As such we were unable to gain sufficient reliance on the documentation to determine Generations' compliance with the specified Medicaid requirements. Nor were we able to satisfy ourselves as to Generations' compliance with these requirements by other examination procedures.

Generations Health Services, LLC
Independent Auditor's Report on
Compliance with Requirements of the Medicaid Program

Disclaimer of Opinion

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 Generations' compliance with the specified Medicaid requirements for the period of February 11, 2015 through June 30, 2016.

Our testing was limited to the specified Medicaid requirements detailed in the Compliance Examination Report. We did not test other requirements and, accordingly, we do not express an opinion on Generations' compliance with other requirements.

We calculated improper Medicaid payments in the amount of \$74,500.78. This amount plus interest in the amount of \$9,957.59 totaling \$84,458.37 (calculated as of January 29, 2019) is due and payable to the ODM upon its adoption and adjudication of this examination report. Services billed to and paid by the ODM, which are not validated in the records, are subject to recoupment through the audit process. See Ohio Admin. Code § 5160-1-27 In addition, if fraud, waste or abuse¹ are suspected or apparent, the ODM and/or the office of the attorney general will take action to gain compliance and recoup inappropriate or excess payments in accordance with rule 5160-1-27 or 5160-26-06 of the Administrative Code.

This report is intended solely for the information and use of Generations, the ODM 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 29, 2019

¹ "Fraud" is an intentional deception, false statement, or misrepresentation made with the knowledge that the deception, false statement, or misrepresentation could result in some unauthorized benefit to oneself or another person. "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 EXAMINATION REPORT

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 that providers must follow are specified in the Ohio Administrative Code and the Ohio Revised Code. The fundamental concept underlying the Medicaid program is medical necessity of services: defined as services which are necessary for the prevention, diagnosis, evaluation or treatment of an adverse health condition. See Ohio Admin. Code § 5160-1-01(A) and (B)

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. 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. Ohio Admin. Code § 5160-12-01(E) states the only provider of home health services is a Medicare certified home health agency (MCRHHA) that meets the requirements in accordance with Ohio Admin. Code § 5160-12-03. Waiver services can be provided by a MCRHHA, an otherwise-accredited home health agency or a non-agency nurse or personal care aide.

Generations is a MCRHHA and during the examination period of February 11, 2015 through June 30, 2016, received reimbursement of \$240,884 for 4,933 services, including the following:

- 2,257 personal care services (procedure code T1019);
- 2,195 home health aide services (procedure code G0156);
- 406 skilled nursing services (procedure code G0154);
- 73 nursing assessment/evaluation (procedure code T1001); and
- 2 private duty nursing services (procedure code T1000).

In 2015, Generations purchased Imani Home Health Care, LLC (Imani). The purchase agreement indicated a closing date of February 10, 2015 where Generations took possession of assets including records. Imani's Medicaid provider number was 2795202 and Generations continued to bill and receive reimbursement under this same Medicaid number.

Generations did not obtain its own Medicaid number (0170657) until June 14, 2016. There was one claim billed under this new number during the examination period. The ODM terminated the provider agreement for the number 2795202 on January 3, 2018, retroactive to October 27, 2015 when it became aware of the change in ownership. We issued a separate compliance examination report² for Imani Home Health Care, LLC for the examination period of July 1, 2013 through February 9, 2015.

² The compliance examination report for Imani Home Health Care, LLC will be available on the Auditor of State website upon its completion.

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Generations' Medicaid claims for reimbursement 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 services, specifically home health nursing, home health aide and personal care aide services that Generations billed to Ohio Medicaid with dates of service between February 11, 2015 through June 30, 2016 and received payment.

We obtained Generations' claims history from the Medicaid database. While planning for this examination, we became aware of potential links between Generations and five other home health agencies.³ We then created a file containing services for all six agencies and found services with the same recipient identification number and date of service that were paid to different agencies. We extracted these shared recipients into a separate file and then further extracted all of the Generations' services from the file as an exception test (Shared Recipients Exception Test). This exception test includes home health aide, personal care aide, skilled nursing, and nursing assessment services (see Table 1).

We removed the Generations' services selected for the exception test from the population of paid services. We then extracted the services included in the scope of this examination and created a separate file of the services for each code. We used statistical methods to facilitate a timely and efficient examination as permitted by Ohio Admin. Code § 5160-1-27(B)(1).

The sampling unit for the personal care aide services, home health nursing and home health aide samples is a recipient date of service (RDOS). An RDOS is defined as all services for a given recipient on a specific date of service. The home health nursing (G0154) subpopulation was divided into two strata by the number of service lines for each RDOS to improve sampling efficiency. The error standard deviations and the overall sample size for each of these three samples were calculated using the U.S. Department of Health and Human Services/Office of Inspector General's (HHS/OIG) RAT-STATS⁴ statistical program. The final calculated sample sizes are included in Table 1.

Table 1: Exception Test and Sample Sizes			
Universe/Strata	Population Size	Sample Size	Selected Services
Shared Recipients Exception Test	178 services		178
Personal Care Aide Services (T1019)	1,548 RDOS	378 RDOS	541
Home Health Nursing Services (G0154) With 1 Service Line	246 RDOS	198 RDOS	212
Home Health Nursing Services (G0154) With 2 Service Lines	7 RDOS	7 RDOS	

³ Xcel Healthcare Providers #2469118; Horizon Health Services, LLC #2533726; Imani Home Health Care, LLC #2795202; Four Seasons Health Services, LLC #0155958; and Essence Health Services, Inc. #0115238

⁴ RAT-STATS is a free statistical software package that providers can download to assist in a claims review. The package, created by OIG in the late 1970s, is also the primary statistical tool for OIG's Office of Audit Services.

Table 1: Exception Test and Sample Sizes			
Universe/Strata	Population Size	Sample Size	Selected Services
Home Health Aide Services (G0156)	2,128 RDOS	367 RDOS	378
Total			1,309 Services

Initially we selected 1,309 services for examination in the exception test and the three random samples. After receiving notification of this compliance examination, Generations requested, and was given a list of recipients in the planned tests in order to facilitate pulling medical records. At the entrance conference Generations stated that while pulling records, it determined that it had billed and received payment for services for two recipients but services to these individuals were never rendered. As an explanation, Generations stated that its biller had billed for another agency's recipients. Generations reversed claims for 19 services in the Medicaid system for the two recipients prior to the commencement of our field work. We verified that these claims were reversed and we subsequently removed them from the population used for this examination. Accordingly, these 19 services are not reflected in the results.

As a result of the reversals, the sample of home health nursing services was reduced from 212 to 198 and the sample of home health aide services was reduced from 378 to 375. The total services selected decreased by 17 to 1,292.

An engagement letter was sent to Generations setting forth the purpose and scope of the examination. During the entrance conference, Generations described its documentation practices and process for submitting billing to the Ohio Medicaid program. Generations was afforded multiple opportunities to submit additional documentation and we reviewed all documentation submitted for compliance.

Results

While certain services had more than one error, only one finding was made per service. The non-compliance and the basis for the findings are described below.

Shared Recipients Exception Test

We reviewed 178 services in our exception test and found that Generations lacked supporting documentation for 40 (22 percent) of these services. We identified an additional 84 errors in the exception test for a total of 124 errors resulting in an improper payment of \$4,492.78.

In this test, we identified four unique recipients for whom the same home health services were billed by Generations and Horizon Health Services, LLC (Horizon) on the same date. Of the 178 services in the exception test, 21 services matched not only the date but also the procedure code. Of these 21 services, 13 were billed by Generations and eight were billed by Horizon. We initiated a separate compliance examination of Horizon⁵ and, as part of that examination, we requested documentation for these shared recipients.

We compared the documentation received from Generations and Horizon and found that Generations lacked plans of care for one of the 13 services and service documentation for six services (46 percent). We reviewed the remaining 165 services in the exception test for compliance but did not compare the documentation for these services to another provider.

⁵ The compliance examination report for Horizon Health Services, LLC will be available on the Auditor of State website upon its completion.

Results (Continued)

Personal Care Aide Sample

We reviewed 541 personal care aide services and found 127 errors. The overpayments identified for 79 of 378 RDOS (126 of 541 services) from our statistical random sample were projected across Generations' total population of paid personal care aide services (less excluded services). This resulted in a projected overpayment amount of \$23,553 with a precision of plus or minus \$4,314 at the 95 percent confidence level. Since the precision percentage achieved was greater than our procedures require for use of a point estimate, the results were re-stated as a single tailed lower limit estimate (equivalent to methods used in Medicare audits), and a finding was made for \$19,935. This allows us to say that we are 95 percent certain that the population overpayment amount is at least \$19,935. A detailed summary of our statistical sample and projection results is presented in **Appendix I**.

Home Health Nursing Sample

We reviewed 198 home health nursing services and found 224 errors. The overpayments identified for 166 of 198 RDOS (166 of 198 services) from our stratified random sample were projected to Generations' population of paid home health nursing services (less excluded and reversed services) resulting in a projected overpayment of \$10,313 with a 95 percent degree of certainty that the true population overpayment amount fell within the range of \$10,020 to \$10,606 (+/- 2.84 percent.) A detailed summary of our statistical sample and projection results is presented in **Appendix II**.

Home Health Aide Sample

We reviewed 375 home health aide services and found 196 errors. The overpayments identified for 168 of 364 RDOS (173 of 375 services) from our statistical random sample were projected across Generations' total population of paid home health aide services (less excluded and reversed services). This resulted in a projected overpayment amount of \$43,635 with a precision of plus or minus \$4,620 at the 95 percent confidence level. Since the precision percentage achieved was greater than our procedures require for use of a point estimate, the results were re-stated as a single tailed lower limit estimate (equivalent to methods used in Medicare audits), and a finding was made for \$39,760. This allows us to say that we are 95 percent certain that the population overpayment amount is at least \$39,760. A detailed summary of our statistical sample and projection results is presented in **Appendix III**.

A. Provider Qualifications

Nursing Services

According to Ohio Admin. Code §§ 5160-12-01(G)(1) and 5160-12-02(A), home health nursing requires the skills of and is performed by either a registered nurse or a licensed practical nurse at the direction of a registered nurse.

We tested all of the nurses that rendered services in the sample and verified via the Ohio e-License Center website that their professional licenses were current and valid on the first date of service in the sample and were active during the remainder of the examination period.

We found no instances of non-compliance with the professional licenses.

Home Health Aide Services

We did not examine provider qualifications for home health aides.

A. Provider Qualifications (Continued)

Personal Care Aide Services

In order to submit a claim for reimbursement, all individuals providing personal care aide services must obtain and maintain a current first aid certification from a class this 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(B)(6)(a)(ii), 5160-50-04(B)(6)(a)(ii) and 5123:2-9-56(C)(3).

We reviewed all 13 personal care aides who rendered services in the sample of personal care aide services and the exception test. We found five of the aides lacked a first aid certification during a portion of the examination period.

We reviewed eight personal care aide services in our exception test and found two services rendered by an aide who lacked first aid certification on the date of service. These two errors are included in the improper payment of \$4,492.78.

We reviewed 541 personal care aide services in our sample and found 108 services (20 percent) were rendered by an aide who lacked first aid certification on the date of service. These 108 errors are included in the projected improper payment of \$19,935.

Recommendation:

Generations should improve its internal controls to ensure all personnel meet applicable requirements prior to rendering direct care services. Generations should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

B. Authorization to Provide Services

All Services Plan

According to Ohio Admin. Code §§ 5160-12-01(E)(3), 5160-46-04(B)(5)(d), 5160-50-04(B)(5)(d) and 5123:2-9-56(D)(2), when a recipient is enrolled in home and community based waiver the home health services must be identified on the all services plan. In addition, providers of waiver services must render services in accordance with the recipients all services plan or individual service plan. See Ohio Admin. Code §§ 5160-45-10 and 5123:29-56(D)

Shared Recipients Exception Test

We reviewed all services plans or individual service plans for each of the three waiver recipients in our exception test to determine if Generations was listed and the specific service authorized on the selected dates of service. We found no errors.

Plans of Care

All home health providers are required by Ohio Admin. Code § 5160-12-03(B)(3)(b) to create a plan of care for recipients, including recipients' medical condition and treatment plans anticipated by the provider. The plan of care is also required to be signed by the recipient's treating physician. Home health providers must obtain the completed, signed and dated plan of care prior to billing ODM for the service.

For nursing and home health aide services in the exception test and samples, we determined if plans of care were present, authorized both Generations and the specific service and were signed by the physician prior to Generations submitting a claim for payment.

B. Authorization to Provide Services (Continued)

Shared Recipients Exception Test

We tested 170 services which included home health nursing services, nursing assessments and home health aide services and identified the following errors:

- 68 services that were submitted for reimbursement prior to the date the physician signed the plan of care;
- 5 services in which the plan of care was not signed by the physician;
- 4 services in which there was no plan of care authorizing services; and
- 2 services which the plan of care did not authorize the service.

These 79 errors are included in the improper payment amount of \$4,492.78.

Home Health Nursing Sample

We tested 198 home health nursing services and identified the following errors:

- 111 services that were submitted for reimbursement prior to the date the physician signed the plan of care;
- 20 services in which there was no plan of care authorizing services; and
- 9 services in which the plan of care was not signed by the physician.

Of the 111 errors for billing in advance of obtaining a signed plan of care, 30 percent were billed more than three months prior to the date of the physician signature. These errors include Generations billing a service more than one year prior to obtaining a signed plan of care. These 140 errors are included in the projected improper payment of \$10,313.

Home Health Aide Sample

We tested 375 home health aide services and identified the following errors:

- 72 services that were submitted for reimbursement prior to the date the physician signed the plan of care;
- 66 services in which there was no plan of care authorizing services;
- 9 services which the plan of care did not authorize the service or indicate frequency; and
- 7 services in which the plan of care was not signed by the physician.

Of the 72 errors for billing in advance of obtaining a signed plan of care, 39 percent were billed more than three months prior to the date of the physician signature. These errors include Generations billing a service more than two years prior to obtaining a signed plan of care. These 154 errors are included in the projected improper payment of \$39,760.

Recommendation:

Generations should establish a system to obtain the required plans of care completed by an authorized treating physician and to ensure the signed plans of care are obtained prior to submitting claims for payment to the ODM. Generations should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

C. Service Documentation

The MCRHHA 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

Waiver service providers must maintain and retain all required documentation including, but not limited to, details of tasks performed or not performed, service start and end times and the dated signatures of the provider and the recipient or authorized representative. See Ohio Admin. Code §§ 5160-45-10 and 5123:2-9-56(E)

During part of the examination period, providers of home health nursing and aide services received a base rate for any portion of the first 60 minutes of home health services delivered. After July 1, 2015, providers were required to render 35 to 60 minutes of services to receive the base rate. Ohio Admin. Code § 5160-12-05(A)(1)(a-b)

We determined if service documentation was maintained, contained the in and out time of the covered service, if documented units matched units paid, contained a description of services rendered or included the tasks performed. For waiver services, we also tested documentation for inclusion of the dated signatures of the rendering provider and recipient or their authorized representative. For errors where the number of units billed exceeded the documented duration, the improper payment was based on the unsupported units.

Shared Recipients Exception Test

We tested 178 services and identified 40 instances in which there was no documentation to support the Medicaid payment and three instances in which the documentation did not describe the services provided. These 43 errors are included in the improper payment of \$4,492.78.

Personal Care Aide Sample

We tested 541 personal care aide services and identified 18 instances in which there was no documentation to support the Medicaid payment and one service in which the units billed exceeded the documented duration. These 19 errors are included in the projected improper payment of \$19,935.

Home Health Nursing Sample

We tested 198 home health nursing services and identified the following errors:

- 77 instances (39 percent) in which there was no service documentation to support the Medicaid payment;
- 4 instances in which Generations billed units that exceeded the documented duration; and
- 3 instances in which the service documentation did not describe the services provided.

These 84 errors are included in the projected improper payment of \$10,313.

Home Health Aide Sample

We tested 375 home health aide services and identified 42 instances (11 percent) for which there was no service documentation to support the Medicaid payment. These 42 errors are included in the projected improper payment of \$39,760.

C. Service Documentation (Continued)

Recommendation:

Generations should develop and implement procedures to ensure that all service documentation fully complies with requirements contained in Ohio Medicaid rules. In addition, Generations should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement. Generations should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

D. Regulatory Requirements

Ohio Admin. Code § 5160-1-17.2 states that the provider agrees to inform the ODM within 30 days of any changes in ownership.

According to the ODM, Generations did not inform them of the change in ownership of Imani within the specified time frame. ODM terminated the provider agreement for the number 2795202, which had been assigned to Imani, on January 3, 2018 when it became aware of the change in ownership.

Instructions for Form SS-4 (Application for Employer Identification Number (EIN)), published by the Department of the Treasury's Internal Revenue Service, indicates that when an existing business is purchased the former owner's EIN should not be used⁶. The new owner should complete the application for a new number.

After purchasing Imani, Generations continued to bill the Medicaid program using Imani's provider number and Imani's EIN. Generations did report a different EIN when it obtained its own Medicaid number (0170657) in June, 2016.

Recommendation:

Generations should review the Medicaid Provider Agreement and implement internal procedures to ensure that it complies with all of the requirements noted in the Medicaid Provider Agreement. Generations should seek outside consultation to ensure its business practices meet all applicable regulatory requirements.

Official Response

Generations submitted an official response to the results of this examination which is presented in **Appendix IV**. Generations disputes the identified results and indicates that some of the errors are attributable to another agency. We did not examine the Provider's response and, accordingly, we express no opinion on it.

Auditor of State Conclusion

This examination included only services paid to Generations and the improper payments identified are based solely on Generations' documentation. We sent Generations a detailed explanation of all non-compliance identified in the examination and it had that information prior to the date of the official response. All additional documentation submitted by Generations was reviewed by the Auditor of State's office and incorporated into the final results.

⁶ Exception exists for purchasing going business if a corporation's ownership changes through stock purchase. This was not applicable in the purchase of Imani, a limited liability company.

APPENDIX I

Summary of Personal Care Aide Services Sample

POPULATION

The population is all paid Medicaid personal care services (T1019) with dates of service during the examination period, net of any adjustments and less services in the exception test.

SAMPLING FRAME

The sampling frame for this sample is paid and processed claims from the Medicaid Information Technology System (MITS).

SAMPLE UNIT

The primary sampling unit was an RDOS.

SAMPLE DESIGN

We used a simple random sample.

Description	Results
Number of Population RDOS	1,548
Number of Sampled RDOS	378
Number of Sampled RDOS with Errors	79
Number of Population Services Provided	2,249
Number of Sampled Services	541
Number of Sampled Services with Errors	126
Total Amount Paid for Population	\$116,284.76
Amount Paid for Sampled Services	\$28,092.41
Estimated Overpayment (Point Estimate)	\$23,553
Precision of Overpayment Estimate at 95% Confidence Level	\$4,314 (18.32%)
Precision of Overpayment Estimate at 90% Confidence Level	\$3,617 (15.36%)
Single-tailed Lower Limit Overpayment Estimate at 95% Confidence Level (Calculated by subtracting the 90 percent overpayment precision from the point estimate) (Equivalent to the estimate used for Medicare Audits)	\$19,935

Source: Analysis of MITS information and the Provider's records

APPENDIX II

Summary of Home Health Nursing Sample

POPULATION

The population is all paid home health nursing service (G0154) with dates of service during the examination period, net of any adjustments and less certain excluded and reversed services.

SAMPLING FRAME

The sampling frame for this sample is paid and processed claims from the MITS.

SAMPLE UNIT

The primary sampling unit was an RDOS.

SAMPLE DESIGN

We used a stratified random sample.

Description	Results
Number of Population RDOS	246
Number of Population Sampled RDOS	198
Number of Sampled RDOS with Errors	166
Number of Population Services Provided	246
Number of Sampled Services	198
Number of Sampled Services with Errors	166
Total Amount Paid for Population	\$12,205.06
Amount Paid for Sampled Services	\$9,846.70
Projected Population Overpayment Amount	\$10,313
Upper Limit Overpayment Estimate at 95% Confidence Level	\$10,606
Lower Limit Overpayment Estimate at 95% Confidence Level	\$10,020
Precision of Population Overpayment Projection at the 95% Confidence Level	\$ 293 (2.84%)

Source: Analysis of MITS information and the Provider's records

APPENDIX III

Summary of Home Health Aide Sample

POPULATION

The population is all paid home health services (G0156) with dates of service during the examination period, net of any adjustments and less certain excluded and reversed services.

SAMPLING FRAME

The sampling frame for this sample is paid and processed claims from the MITS.

SAMPLE UNIT

The primary sampling unit was an RDOS.

SAMPLE DESIGN

We used a simple random sample.

Description	Results
Number of Population RDOS	2,123
Number of Sampled RDOS	364
Number of Sampled RDOS with Errors	168
Number of Population Services Provided	2,174
Number of Sampled Services	375
Number of Sampled Services with Errors	173
Total Amount Paid for Population	\$100,342.35
Amount Paid for Sampled Services	\$17,268.77
Estimated Overpayment (Point Estimate)	\$43,635
Precision of Overpayment Estimate at 95% Confidence Level	\$4,620 (10.59%)
Precision of Overpayment Estimate at 90% Confidence Level	\$3,874 (8.88%)
Single-tailed Lower Limit Overpayment Estimate at 95% Confidence Level (Calculated by subtracting the 90 percent overpayment precision from the point estimate) (Equivalent to the estimate used for Medicare Audits)	\$39,760

Source: Analysis of MITS information and the Provider's records



DINSMORE & SHOHL LLP
191 West Nationwide Boulevard ^ Suite 300
Columbus, OH 43215
www.dinsmore.com

Sydney N. Pahren
(614) 628-6971 (direct) ^ (614) 628-6890 (fax)
sydney.pahren@dinsmore.com

January 30, 2019

VIA EMAIL AND U.S. MAIL (crcouts@ohioauditor.gov)

Cherie Coutts
Senior Audit Manager
Medicaid/Contract Audit Section
Ohio State Auditor
88 East Broad Street
Columbus, Ohio 43215

***Re: Generations Health Services, LLC; Medicaid Provider No. 2795202
Response to Draft Compliance Examination Report***

Dear Senior Audit Manager Coutts,

This law firm represents Generations Health Services, LLC (“Generations”), a home health care agency located at 25988 Highland Road, Richmond Heights, Ohio 44143. On January 9, 2019, Generations received a letter from you stating that you completed your examination of selected services render by Generations during the period February 11, 2015 to June 30, 2016. The letter alleges instances of noncompliance and states that Generations could submit an official response to the draft examination report. This letter serves as the official response on behalf of Generations.

Generations believes that many of the allegations are incorrect and will provide documentation enclosed with this letter showing that fact. However, many of the allegations are unclear and not specific enough for Generations to provide the necessary documentation to refute the allegations. As such, Generations is respectfully requesting an additional draft audit report that gives more detailed information and outlines the specific allegations and list each employee, services, and alleged non-compliance so Generations can properly defend itself. Once Generations has received more information, they will provide additional documentation regarding those allegations. In addition, Generations is requesting the opportunity to meet with you and your colleagues to discuss the draft examination report.

Generations' responses specific to the current draft examination report are:

Page 4 of the draft examination report provides that there were links between Generations and 5 other home health agencies. We do not represent those other agencies for the purposes of this audit and do not understand why they are included in the draft examination report for Generations. The compliance or noncompliance of those other agencies has no bearing on Generations, and they should not be included in Generation's audit report. Generations respectfully requests another audit report that only focuses on the compliance of Generations.

Page 5 of the draft examination report provides that the documentation received from Generations and Horizon Health Services, LLC ("Horizon") were compared and that the examination found that Generations lacked plans of care for 1 of the 13 services and service documentation for 6 services. Generations is not sure why Horizon's documentation was compared to or used at all during the audit of Generations; a totally separate agency. Moreover, Generations maintains that it provided all of the requested information. Also on page 5, the draft examination report states that you reviewed 541 personal care aide services and found 143 errors. However, the specific nature of the errors and the names of the specific employees are not specified. Generations believes that employees of other agencies may have been included in these findings. Generations will defend against these allegations, but cannot without the pertinent information. Generations therefore requests more detailed information regarding the alleged errors mentioned on page 5 of the draft examination report.

Page 6 of the draft examination report provides a home health nursing sample and a home health aide sample. The home health nursing sample states that 212 home health nursing services were reviewed and 256 errors were found. However, the specific nature of the errors is not specified. The home health aide sample provides that 378 home health aide services were reviewed and 226 errors were found. Again, the specific nature of the errors is not specified. Generations requests more detailed information and the names of the employees regarding the alleged errors mentioned on page 6 of the draft examination report. Generations must ensure that the employees noted in the sample were in fact, Generations employees.

Page 7 of the draft examination report states that you reviewed all 13 personal care aides who rendered services in the sample of personal care aide services and the exception test. You state that you found 5 of the aides lacked first aid certification. Generations maintains that all of their aides providing services during the examination period had the required certification. Generations admits that some the of Imani-transitioned aides had no documentation from Imani records of first aide certification. Generations staff used the first several days of the transition period from Imani to Generations to locate and verify the first aid training documentation of each employee. In any instance that a record was missing, Generations staff immediately scheduled the employee for training. Within 30 days or less, each employee had first aid records and/or training. Additionally, you state that you reviewed 8 personal care aide services and found 2 services rendered by an aide who lacked first aid certification on the date of service. The draft report also states that 541 personal care aide services were reviewed and 124 services were rendered by an aide who lacked first aid certification on the date of service. Generations

maintains that the personal care aides who rendered services during the examination period had the required certifications. Additionally, Generations requests the name of this individual to ensure that this person was in fact, a Generations employee.

Page 7-8 of the draft examination report provides that, under the shared recipients exception test, 170 services were tested. The draft examination report provides that 68 services were submitted for reimbursement prior to the date the physician signed the plan of care; 5 services were submitted where there plan of care was not signed by the physician; 4 services where there was no plan of care authorizing services; and 2 services where the plan of care did not authorize the service. Generations ensures that each recipient has the necessary plan of care documentation and that the required signatures are included.

Page 8 of the draft examination report provides, under the home health nursing sample, that 212 services were tested. The report states that 110 services were submitted for reimbursement prior to the date the physician signed that plan of care; 34 services had no plan of care authorizing services; and 9 services where the plan of care was not signed by the physician. Generations refutes these allegations and is confident that all of their services rendered had the required documentation. Page 8 of the draft examination report continues, under the home health aide sample, to provide that 378 services were tested. The report states that 72 services were submitted for reimbursement prior to the date the physician signed the plan of care; 69 services had no plan of care; 7 services had a plan of care not signed by the physician; and 9 services where the plan of care did not authorize the service or indicate frequency. Again, Generations believes that each service had a plan of care and the necessary documentation or notation included.

Page 9 of the draft examination report alleges that there were several instances in which there was no documentation to support the Medicaid payment; the documentation did not describe the services provided; or the units billed exceeded the documented duration. Generations maintains that all services provided had the necessary documentation to support Medicaid payments.

Generations has reviewed the spreadsheets of samples provided and have found that some of the information listed on those sheets is incorrect. Generations believes that some information may have been overlooked or missed during the review process due to the volume of files reviewed. Generations has discovered documentation for aides and services provided that the draft examination report claims are not present. Generations has found documentation showing that all of their aides have the correct first aide certificates. Some of the documentation is enclosed with this letter but Generations will provide additional documentation once they know the details of each allegation. Generations is concerned that the report may include services, recipients, or aides from other agencies and wishes only to focus on the compliance of Generations. As such, Generations respectfully requests another draft audit report that clearly outlines each allegation as it pertains to Generations and requests a meeting to discuss the draft audit report and verify its findings.

January 30, 2019

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Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Sydney N. Pahren". The signature is fluid and cursive, with a long horizontal flourish extending to the right.

Sydney N. Pahren

SNP:cls

cc: Thomas W. Hess

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OHIO AUDITOR OF STATE KEITH FABER



GENERATIONS HEALTH SERVICES, LLC

CUYAHOGA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MARCH 14, 2019**