



OHIO AUDITOR OF STATE
KEITH FABER



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**SSTH, LLC DBA CENTRAL OHIO HOME HELP AGENCY
FRANKLIN COUNTY**

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OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit
88 East Broad Street
Columbus, Ohio 43215
(614) 466-3340
ContactMCA@ohioauditor.gov

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

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

RE: SSTH, LLC dba Central Ohio Home Help Agency
Ohio Medicaid Number: 2292120

We examined SSTH, LLC (the Provider's) compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of home health nursing and home health aide services and service documentation and provider qualifications related to the provision of personal care aide services during the period of July 1, 2015 through June 30, 2018.

The Provider 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, federal statutes and rules, including the duty to maintain records supporting claims for reimbursement made by Ohio Medicaid. Management of SSTH, LLC is responsible for its compliance with the specified requirements. The accompanying Compliance Examination Report identifies the specific requirements examined. Our responsibility is to express an opinion on the Provider'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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Provider complied, in all material respects, with the specified requirements referenced above. 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. We believe the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the Provider's compliance with the specified requirements.

Internal Control over Compliance

The Provider is responsible for establishing and maintaining effective internal control over compliance with the Medicaid requirements. We did not perform any test of the internal controls and we did not rely on the internal controls in determining our examination procedures. Accordingly, we do not express an opinion on the effectiveness of the Provider's internal control over compliance.

SSTH, LLC dba Central Ohio Home Help Agency
Independent Auditor's Report on
Compliance with Requirements of the Medicaid Program

Basis for Qualified Opinion

Our examination disclosed that the following errors occurred, in a material number of instances: personal care aide services were delivered by individuals that did not meet the first aid requirement to deliver services; there was no documentation to support payments for home health nursing, home health aide and personal care aide services; and there was no plan of care signed by a physician for home health nursing services.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the Provider has complied, in all material respects, with the aforementioned requirements pertaining to provider qualifications, service authorization and service documentation for the period of July 1, 2015 through June 30, 2018.

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 the Provider's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$4,208.19. This finding plus interest in the amount of \$279.84 (calculated as of February 6, 2020) totaling \$4,488.03 is due and payable to the ODM upon its adoption and adjudication of this examination report. Services billed to and reimbursed 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

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

February 6, 2020

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

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)

Ohio Medicaid recipients may be eligible to receive home health services, waiver services or both. According to Ohio Admin Code § 5160-12-01(E), 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 person or agency that has entered into a Medicaid Provider Agreement for the purpose of furnishing these services.

The Provider is a MCRHHA and received payment of \$4,078,382 under the provider number examined for 689,372 home health and waiver services. The Provider has a second Medicaid provider number (2831832) which was inactive prior to our examination period. The Provider does business as Central Ohio Home Help Agency and is identified as such on the Provider Agreement and has registered this trade name with the Secretary of State. The Provider operates out of two locations: Columbus, Ohio and Lancaster, Ohio.

The Provider is also associated with COHHA, LLC which has two active Medicaid provider numbers. Under provider number 0165876, COHHA, LLC received reimbursement of \$653,035 for waiver services administered by the Ohio Department of Aging (ODA) and the ODM during the examination period. COHHA, LLC does business under this provider number as Hocking Valley Home Health and has registered this fictitious name with the Secretary of State. Under provider number 2871941, COHHA, LLC received reimbursement of \$858,748 during our examination period for waiver services administered by the ODA. COHHA, LLC does business under this provider number as Central Ohio Home Help Agency as identified in the Medicaid Information Technology System, but this fictitious name is not registered with the Secretary of State.

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether SSTH, LLC'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 audit period and may be different from those currently in effect.

The scope of the engagement was limited to home health nursing, home health aide and personal care aide services as specified below for which the Provider billed with dates of service from July 1, 2015 through June 30, 2018 and received payment. The personal care aide services were to recipients on the Ohio Home Care and Transitions Developmental Disabilities Waivers.

We received the Provider's claims history from the Medicaid database of services billed to and paid by Ohio's Medicaid program. From the total paid services population, we identified dates of service for one recipient that each had more than five services and extracted all 24 services on these four dates to examine in their entirety (Dates With Greater Than Five Services Exception Test).

Purpose, Scope, and Methodology (continued)

From the remaining population, we extracted all home health nursing services (skilled nursing – G0154, RN nursing – G0299 and LPN nursing – G0300), home health aide service (G0156) and personal care aide services (T1019) billed under the Medicaid number 2292120. We used a statistical sampling approach to examine services in order to facilitate a timely and efficient examination as permitted by Ohio Admin. Code § 5160-1-27(B)(1).

We developed a two-stage sampling approach for home health nursing and home health aide services. We selected those recipients that received both home health nursing and home health aide services. From this subpopulation, we randomly selected 25 recipients. For each of the 25 recipients, we randomly selected five nursing and five aide services. If the Provider was paid for less than five services for a recipient, we selected all of the services to examine.

From the population of personal care aide services, we summarized the services by recipient date of service (RDOS). An RDOS is defined as all services for a given recipient on a specific date of service. A simple random sample was selected based on RDOS and we then obtained the detail aide services for each selected RDOS. The exception test and calculated sample sizes are shown in **Table 1**.

Table 1: Exception Test and Sample Sizes		
Universe	Population Size	Services Selected
Exception Test:		
Dates With Greater Than Five Services (G0156, T1019)	24	24
Samples:		
	Population Size	Sample Size
Home Health Nursing (G0154, G0299, G0300)	11,827	107
Home Health Aide (G0156)	22,537	120
Personal Care Aide (T1019)	11,162 RDOS	99
Total		350

A notification letter was sent to the Provider setting forth the purpose and scope of the examination. During the entrance conference, the Provider described its documentation practices and billing process. During fieldwork, we reviewed all documentation submitted by the Provider for compliance. We sent preliminary results to the Provider and it subsequently submitted additional documentation which we reviewed for compliance prior to the completion of our fieldwork.

Results

The summary results of the compliance examination are shown in **Table 2**. While certain services had more than one error, only one finding was made per service. The noncompliance and basis for the findings is discussed below in more detail.

Table 2: Results				
Universe	Services Examined	Non-compliant Services	Non-compliance Errors	Improper Payment
Exception Test:				
Dates with Greater Than Five Services	24	12	12	\$508.12

Results (Continued)

Table 2: Results				
Universe	Services Examined	Non-compliant Services	Non-compliance Errors	Improper Payment
Samples:				
Home Health Nursing	107	17	21	\$657.75
Home Health Aide	120	23	24	\$873.98
Personal Care Aide	99	36	39	\$2,168.34
Totals:	350	88	96	\$4,208.19

A. Provider Qualifications

Exclusion or Suspension List

Per Ohio Admin. Code § 5160-1-17.2(H), in signing the Medicaid provider agreement, the 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 25 nurses and 70 aides in the service documentation for the selected services and compared their names to the Office of Inspector General exclusion database and the ODM's exclusion or suspension list. We found no matches on an exclusion or suspension list. We also compared identified administrative staff names to the exclusion or suspension list and found no matches.

Nursing Services

According to Ohio Admin. Code § 5160-12-01(G), home health nursing requires the skills of and is performed by either an RN or a LPN at the direction of a RN.

Based on the information from the Ohio e-License Center website, the licenses for the 25 nurses were current and valid on the first date of service found in the sample and were active during the remainder of the examination period.

Personal Care Aide Services

In order to submit a claim for reimbursement, all individuals providing personal care aide services must obtain and maintain first aid certification from a class that 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) and 5123:2-9-56(C)

Fourteen of the 39 personal care aides (36 percent) did not have the required first aid certification for all or part of the examination period. Specifically, 10 aides completed on-line training only, two aides lacked first aid certification and two aides rendered services during a lapse in certification.

Personal Care Aide Services Sample

The 99 services examined contained 23 services rendered by an aide who did not meet the first aid certification requirements. These errors are included in the improper payment of \$2,168.34.

A. Provider Qualifications (Continued)

Recommendation:

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

B. Service Documentation

The MCRHHA must maintain documentation of home health services that includes, but is not limited to, clinical records and time keeping 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 dated signatures of the provider and the recipient or authorized representative verifying the service delivery upon completion of service delivery. See Ohio Admin. Code §§ 5160-46-04(B)(8) and 5123:2-9-56(E)

For errors where the number of units billed exceeded the documented duration, the improper payment was based on the unsupported units.

Dates With Greater Than Five Services Exception Test

The Provider lacked documentation to support 12 of the 24 services examined. The Provider billed both home health aide and personal care aide services on the same date but the documentation only supported the personal care aide services. These errors resulted in an improper payment of \$508.12.

Nursing Services Sample

The 107 services examined contained 10 services in which there was no documentation to support the payment and two services in which the incorrect modifier or procedure code was billed resulting in an overpayment. These 12 errors are included in the improper payment of \$657.75.

Home Health Aide Services Sample

The 120 services examined contained 15 services in which there was no documentation to support the payment and three services in which the units billed exceeded the documented duration. These 18 errors are included in the improper payment of \$873.98.

Personal Care Aide Services Sample

The 99 services examined contained the following errors:

- 10 services in which there was no documentation to support the payment;
- 3 services in which the documentation was not signed by the rendering provider;
- 2 services in which the documentation was not signed by the recipient or authorized representative; and
- 1 service in which a single shift was billed as two separate shifts resulting in a higher payment.

These 16 errors are included in the improper payment of \$2,168.34.

B. Service Documentation (Continued)

Recommendation:

The Provider should ensure that documentation is complete and accurate prior to submitting claims for reimbursement and that the correct procedure code is billed. The Provider 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 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.

Nursing Services Sample

The 107 services examined contained seven services in which the plan of care was not signed by a physician and two services in which there was not a plan of care that covered the dates of service. These nine errors are included in the improper payment of \$657.75.

Home Health Aide Services Sample

The 120 services examined contained four services in which the plan of care was not signed by a physician and two services in which there was not a plan of care that covered the dates of service. These six errors are included in the improper payment of \$873.98.

Recommendation:

The Provider should develop and implement controls to ensure the plans of care are obtained prior to rendering services. In addition, the Provider should also review the plans of care to ensure they are signed and dated accordingly. The Provider should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

Official Response

The Provider was afforded an opportunity to respond to this examination report. The Provider declined to submit an official response to the results noted above.

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OHIO AUDITOR OF STATE KEITH FABER



CENTRAL OHIO HOME HELP AGENCY

FRANKLIN 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
FEBRUARY 20, 2020**